A2334
1980-1981

FINANCIAL REPORT

For the fiscal year ended June 30, 1981

DAN TERRY
Supervisor
Dist. No. 1

ROLLAND C. STARN
Supervisor
Dist. No. 2

STANISLAUS COUNTY

WILLIAM ULM
Supervisor
Dist. No. 3

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RAYMOND CLARK SIMON
Supervisor
Dist. No. 4

GARY A. CONDIT
Supervisor
Dist. No. 5

Compiled by:
Robert E. Hubbard
County Auditor-Controller
Jack E. Newell
Assistant County Auditor-Controller

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1980-1981

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OFFICE OF
AUDITOR-CONTROLLER

P. O. BOX 770 MODESTO, CALIFORNIA 95353-0770

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ROBERT E. HUBBARD, AUDITOR-CONTROLLER
JACK E. NEWELL, ASSISTANT

November 30, 1981

Honorable Board of Supervisors
County of Stanislaus
1100 H Street, Second Floor
Modesto, CA 95354

Gentlemen:

The annual Financial Report of the County of Stanislaus, State of California, for the fiscal year July 1, 1980 through June 30, 1981, is compiled and submitted in accordance with the provisions of Section 25253 of the Government Code.

REPORT CONTENTS

In addition to this introductory section, there are financial and statistical sections.

The financial section is divided into parts (exhibits) which reflect the financial activity of a specific group of funds, such as general county funds, trust funds, special district funds, and school funds. Each part, where applicable, consists of the following:

Balance sheet of its funds;

Statement of changes in fund balances/retained earnings;

Reconciliation of cash balances;

Statement of revenues and expenditures; and

Explanatory notes where appropriate.

The first exhibit is a general purpose financial statement based on Statement I. Statement I of Governmental Accounting and Financial Reporting Principles is from the National Council on Government Accounting (NCGA). The accounting industry accepts the Statement as the reporting model for GAAP (generally accepted accounting principles).

The second financial exhibit is the Treasurer's accountability for cash in the County Treasury.

The third part is the Auditor's exhibits which reflect the County ledgers maintained in a legal/compliance manner.

Extensive notes balance all exhibits to each other and to the County ledgers.

Bonded indebtedness, showing the obligations of general county, schools, and special districts, plus general statistical data, complete the information sections.

ACCOUNTING RESPONSIBILITY

The Auditor-Controller, an elected official, is the chief accounting officer of the County. He is responsible for the maintenance of accounting records and the preparation of financial reports for the County. Financial policies and procedures are based on state requirements as outlined in the manual, "Accounting Standards and Procedures for Counties," published by the State Controller's Office, Division of Local Government Fiscal Affairs.

Though the accounting system is maintained on a legal compliance basis, sufficient additional records are maintained to permit GAAP base reporting.

The Auditor's Office maintains accounting controls for department adherence to budgetary restraints, safeguarding of assets, and reliability of the financial records.

ACCOUNTING POLICY

The modified accrual basis of accounting is maintained for the County operating and special revenue funds,

and special district funds under the control of the Board of Supervisors. Revenue, when measurable, is recognized in the accounting period that it becomes available to finance the liabilities of that period. Expenditures, when measurable, are recognized in the accounting period in which the liability is incurred, except for unmatured interest on long-term indebtedness which is recorded when paid.

An accrual basis of accounting is maintained for the internal service funds, nonexpendable trusts, and the employees retirement trust fund.

A cash basis of accounting is maintained for all other funds in the custody of the County Treasurer, including school districts and special districts governed by local boards.

We believe our methods of financial accounting and reporting are practical and cost effective, and conform to generally accepted accounting principles as outlined in Statement I on Governmental Accounting and Financial Reporting Principles published by the National Council on Governmental Accounting, subject to legal provisions.

SELF-INSURANCE

The County has four self-insurance programs covering the risk areas of workers' compensation, general liability, unemployment, and health.

Excess insurance is purchased as deemed prudent in the particular risk area involved. Information on current reserves and contingent liability is included in Auditor's Exhibit III.

CONCLUSION

In my opinion, this report presents fairly the financial position of the County of Stanislaus at June 30, 1981, and the results of its operations and changes in its financial position for the year then ended. This is in conformity with generally accepted governmental accounting principles, and requirements of the

State Controller's Office, applied on a basis consistent with that of the preceding year.

Very truly yours,

ROBERT E. HUBBARD
AUDITOR-CONTROLLER

REH:meb

TABLE OF CONTENTS

INTRODUCTORY SECTION

Letter to Board of Supervisors i
Directory of Elective and Appointive Officials viii

FINANCIAL SECTION

Part 1--General Purpose Financial Statements (NCGA Statement 1)
Exhibit I - Combined Balance Sheet-All Fund Types and Account Group. 2
Schedule A - Combined Statement of Revenues, Expenditures, and Changes in Fund Balances-All Governmental Fund Types and Expendable Trust Funds. 6
Schedule B - Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balances-All Proprietary Fund Types and Similar Trust Funds 7
Schedule C - Combined Statement of Changes in Financial Position-All Proprietary Fund Types and Similar Trust Funds. 8

Part 2--Treasurer's Exhibits
Exhibit I - Statement of Balance and Disposition of Cash 13
Schedule A - Detail of Cash Deposited in Banks 14

Part 3--Auditor's Exhibits--Consolidated Summary Statements
Exhibit I - All Funds Combined Balance Sheet 16
Schedule A - Statement of Cash Balances and Transactions--All Funds. 18

Part 3--Auditor's Exhibits--General County
Exhibit II - County Operating and Special Revenue Funds--Combined Balance Sheet. 22
Schedule A - Combined Statement of Changes in Available Fund Balance 24
Schedule B - Combined Statement of Changes in Unavailable Fund Balance 26
Schedule C - Reconciliation of Cash Balances in County Treasury. 28
Schedule D - Consolidated Statement of Revenues--Estimated and Actual. 30
Schedule E - Consolidated Statement of Expenditures and Encumbrances Compared with Appropriations. 40
Schedule F - Reconciliation of Other Transactions Affecting Cash 56
Schedule G - Loans and Advances Receivable 58
Schedule H - Detail of Fund Balance Unavailable. 59
Schedule I - Detail of Imprest Cash. 60

Part 3--Auditor's Exhibits--Internal Service Funds
Exhibit III - Internal Service Funds--Combined Funds Balance Sheet 66
Schedule A - Reconciliation of Cash Balances in County Treasury. 68
Schedule B - Operating Statement-Communications. 69
Schedule C - Operating Statement-Workers' Compensation Self-Insurance. 71
Schedule D - Operating Statement-General Liability Self-Insurance. 72
Schedule E - Operating Statement-Unemployment Self-Insurance 73
Schedule G - Operating Statement-Health Self-Insurance 74
Schedule H - Operating Statement-Data Processing 75
Schedule I - Operating Statement-County Garage 77
Schedule J - Operating Statement-Central Services. 79
ScheduleFF - Other Transactions Affecting Cash 81

Part 3--Auditor's Exhibits--Enterprise Funds
Exhibit IV-A - Enterprise Fund-Scenic General Hospital-Balance Sheet . . . 83
Schedule A - Operating Statement . . . 84
Schedule B - Reconciliation of Cash Balances in County Treasury. . . . 85
Schedule C - Analysis of Fixed Assets. . . . 85
Schedule F - Other Transactions Affecting Cash . . . 86
Exhibit IV-B - Enterprise Funds-Landfills-Combined Funds Balance Sheet . . . 89
Schedule A - Reconciliation of Cash Balances in County Treasury. . . . 90
Schedule B - Analysis of Equipment . . . 90
Schedule C - Operating Statement-Geer Road Landfill. . . . 91
Schedule D - Operating Statement-Fink Road Landfill. . . . 92
Schedule F - Other Transactions Affecting Cash . . . 93

Part 3--Auditor's Exhibits--Highway and Bridge Bond, General Long-Term Debt Account Group and Suspense-Clearing Funds
Exhibit V - Highway and Bridge Bond Fund--Balance Sheet. . . . 95
Schedule A - Reconciliation of Cash Balance. . . . 95
Schedule B - Statement of Appropriations, Expenditures, and Encumbrances . . . 95
Exhibit VI - General Long-Term Debt Account Group. . . . 96
Exhibit VII - Suspense and Clearing Funds--Reconciliation of Cash Balances in County Treasury. . . . 97

Part 3--Auditor's Exhibits--Trust Funds
Exhibit VIII - Reconciliation of Cash Balances in County Treasury. . . . 99
Schedule A - Employees' Retirement Trust Fund Comparative Balance Sheet. . . . 103
Schedule B - Employees' Retirement Trust Fund Statement of Net Additions to Reserves . . . 104
Schedule C - Employees' Retirement Trust Fund Reconciliation of Cash in the Treasury . . . 105
Schedule D - Balance Sheet-Jail Commissary . . . 106
Schedule E - Comparative Income Statement. . . . 107
Schedule F - Statement of Cash Flow. . . . 108
Schedule G - Equipment Analysis. . . . 109
Schedule H - Balance Sheet-Law Library . . . 110
Schedule I - Operating Statement . . . 111
Schedule J - Cash Flow Statement . . . 112
Schedule K - Equipment and Law Book Library Analysis . . . 113

Part 3--Auditor's Exhibits--Special District Funds
Exhibit IX - Reconciliation of Cash Balances in County Treasury. . . . 115
Schedule D - Statement of Revenue. . . . 119
Schedule F - Other Transactions Affecting Cash . . . 120
Schedule G - Loans Payable to Stanislaus County. . . . 121
Schedule I - Statement of Bonded Indebtedness. . . . 122

Part 3--Auditor's Exhibits--Schools Funds
Exhibit X - Reconciliation of Cash Balances in County Treasury . . . 125

Part 3--Auditor's Exhibits--Investment in General Fixed Assets Account Group
Exhibit XI - Comparative Statement of General Fixed Assets Account Group . . . 133
Schedule A - Statement of Changes in General Fixed Assets Account Group. . . . 134
Schedule B - General County Equipment-Addition . . . 137

BONDED INDEBTEDNESS SECTION. 139
Schedule A - Interest Due and Unpaid 142

STATISTICAL SECTION
Retirement Association - Exhibit I 143
Inmate Welfare Fund - Exhibit I. 151
Table I - Expenditures by Function--10 years 152
Table II - Revenues By Sounce--10 years. 153
Table III - Tax Revenues By Source--10 years 154
Table IV - Consumer Price Index Information. 156
Table V - Property Tax Charges and Collections--10 years 157
Schedule A - Comparison of Total Tax Charge with Collections 158

MISCELLANEOUS CHARTS AND GENERAL INFORMATION
Charts
General County Bonded Debt x
General County Revenue 21
Population As of January 1 15
School Disbursements 132

General Information
General County 1
Internal Service Funds 65
Notes to Exhibit I, Schedule A 20
Notes to Financial Condition 9-12, 61-64, 82, 87-88, 94, 95, 98, 114, 123-124, 131,138

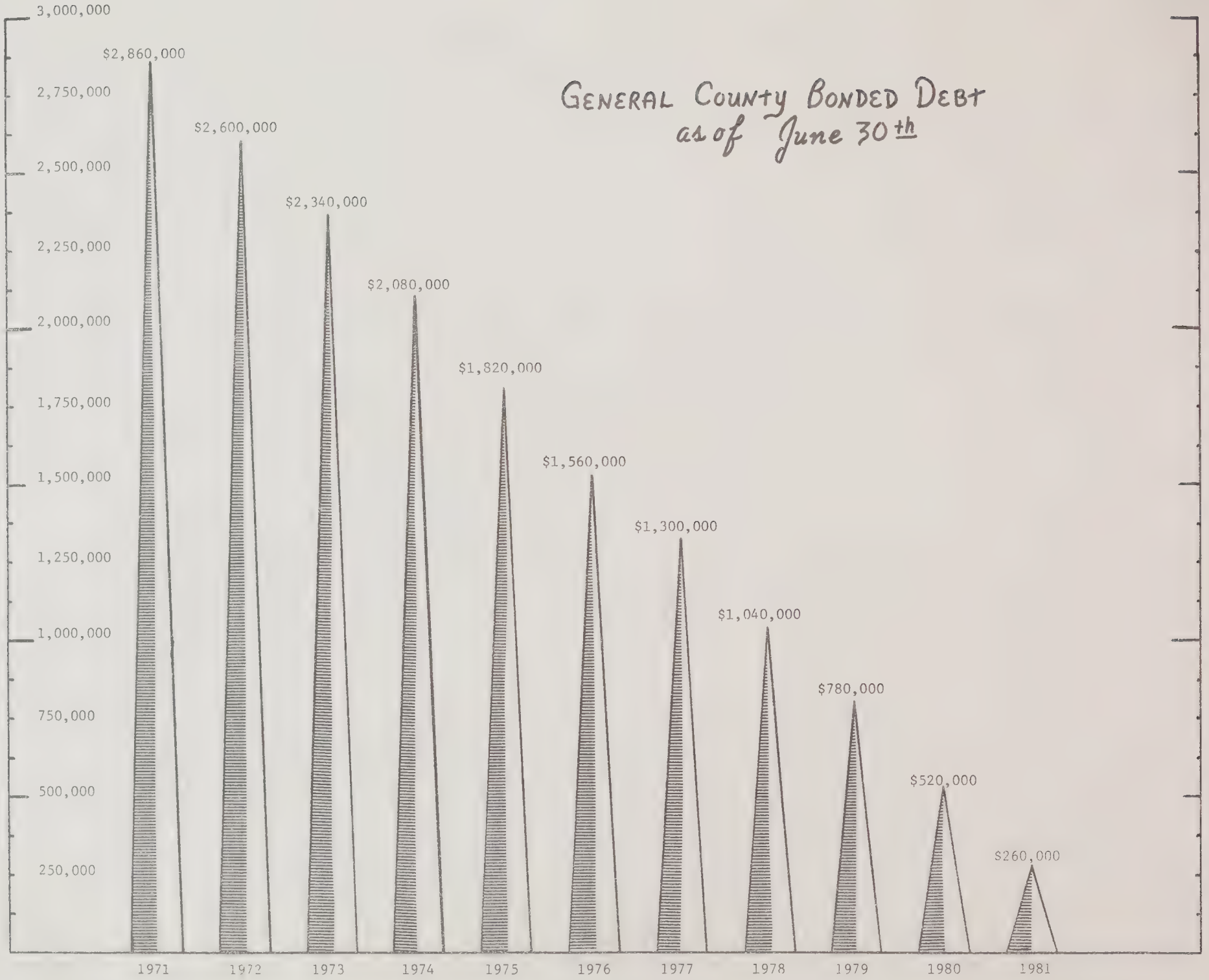
DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

Elective Officers

Supervisor, District No. 1	Dan Terry
Supervisor, District No. 2	Rolland C. Starn
Supervisor, District No. 3	William C. Ulm
Supervisor, District No. 4	Raymond C. Simon
Supervisor, District No. 5	Gary A. Condit
Auditor-Controller	Robert E. Hubbard
Assessor	David W. Triplett
Treasurer and Tax Collector	F. L. deCamp
Clerk-Recorder	Dwayne E. Lilly
District Attorney	Donald N. Stahl
Sheriff, Coroner and Public Administrator	Lynn Wood
Judge, Superior Court Department No. 1	Frank S. Pierson
Judge, Superior Court Department No. 2	Jeremy C. Cook
Judge, Superior Court Department No. 3	Gerald V. Underwood
Judge, Superior Court Department No. 4	Francis W. Halley
Judge, Superior Court Department No. 5	Hugh Rose III
Judge, Superior Court Department No. 6	Norman S. Reid
Judge, Stanislaus County Municipal Court, Department A	Carson N. Taylor
Judge, Stanislaus County Municipal Court, Department B	Charles E. Aguilar
Judge, Stanislaus County Municipal Court, Department C	Eugene M. Azevedo
Judge, Stanislaus County Municipal Court, Department D	Edward M. Lacy, Jr.
Judge, Stanislaus County Municipal Court, Department E	Charles V. Stone
Judge, Stanislaus County Municipal Court, Department F	J. Augustus Accurso
Judge, Stanislaus County Municipal Court, Department G	Donald B. Cantwell
Superintendent of Schools	John B. Allard
State Senator - 13th District	John R. Garamendi
State Senator - 14th District	Ken Maddy
Assemblyman - 26th District	Patrick Johnston
Assemblyman - 27th District	John E. Thurman, Jr.

APPOINTIVE OFFICERS

Chief Administrative Officer	Gardner L. Hutchins
Agriculture Commissioner & Sealer of Weights & Measures	Hugh Sinclair
CETA Director	Gerald L. Kunishige
Chief Building Official	Michael Hood
Communications Director	Dave Richards
Consumer Affairs Coordinator	Claudia Leong
Cooperative Extension & Farm Advisor	Paul D. La Vine
Counsel	Gilbert W. Boyne
Data Processing Director	Dennis Louis
Environmental Resources Director	James Mankin
Fire Warden	William Evers
Hospital Administrator	Louis Carlintine
Librarian	Oscar Smaalders
Mental Health Director	Jerry Breen
Parks & Facilities Director	William Tiernan
Personnel Director	Philip A. Rosenberg
Planning and Community Development Director	Harter Bruch
Probation Officer	Dale Graver
Public Defender	Dallas Cole
Public Health - Health Officer	Kem Kelly, M.D.
Public Works Director	Richard G. Barhite
Purchasing Agent	Richard Lang
Veteran's Services Officer	Frank Machado
Welfare Director	Gene Medlin


General County Bonded Debt
as of June 30th
3,000,000
2,750,000
2,500,000
2,250,000
2,000,000
1,750,000
1,500,000
1,250,000
1,000,000
750,000
500,000
250,000
$2,860,000
$2,600,000
$2,340,000
$2,080,000
$1,820,000
$1,560,000
$1,300,000
$1,040,000
$780,000
$520,000
$260,000
1971
1972
1973
1974
1975
1976
1977
1978
1979
1980
1981

GENERAL PURPOSE FINANCIAL STATEMENTS

N C G A STATEMENT 1

THE COUNTY OF STANISLAUS
GENERAL INFORMATION

Formation Year: 1854

Government: A general law county, governed by the General Laws of the State of California

Population:

Cities	Population*
Ceres	14,038
Hughson	2,993
Modesto	109,016
Newman	2,900
Oakdale	8,673
Patterson	4,060
Riverbank	5,839
Turlock	27,596
Waterford	2,793
Total Incorporated	177,908
Unincorporated	93,272
Total County	271,180

Number of County Employees:

	June, 1979	June, 1980	June 30, 1981
Regular	2,164	2,407	2,549
CETA	318	164	86
Part Time	336	382	395
Total	2,818	2,953	3,030

Ratio (Employees to County Population):

1 - 89	1 - 86	1 - 90

*As of January 1, 1981

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1981

ASSETS	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Special Assessments
Cash	$ 7,123,721.43	$5,565,483.67	$200,641.45	$5,641,671.77	$ 0.00
Imprest Cash	148,785.00	15.00			
Investments, at cost or amortized cost					
Receivables (net of allowances for uncollectibles):					
Taxes	692,284.85	12,578.08			
Accounts	8,366,280.89	927,888.94			
Notes					
Accrued Interest					
Due From Other Funds	220,795.23	61,770.18			
Advances to Internal Service & Enterprise Funds	18,699,977.60				
Inventory of Supplies, At Cost	18,070.46	372,137.24			
Deposits With Others		914,285.67			
Deferred Debit		102,331.00			
Land					
Accumulated Amortization					
Structures and Improvements					
Accumulated Depreciation					
Equipment					
Accumulated Depreciation					
Amount To Be Provided For Retirement of General Long-Term Debt					
Total Assets	$35,269,915.46	$7,956,489.78	$200,641.45	$5,641,671.77	$ 0.00

The notes to the financial statements are an integral part of this statement.

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Total (Memorandum Only)
Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long-Term Debt	June 30, 1981
$(3,952,013.49)	$ 7,184,530.08	$18,982,743.01			$ 40,746,777.92
1,060.00		79.05			149,939.05
		64,601,635.88			64,601,635.88
					704,862.93
14,734,603.89	351,837.81	222,549.92			24,603,161.45
		2,078.59			2,078.59
		1,153,373.67			1,153,373.67
					282,565.41
					18,699,977.60
487,995.12	261,631.07	9,185.49			1,149,019.38
	156,600.00				1,070,885.67
					102,331.00
362,710.90			$ 3,460,192.30		3,822,903.20
(285,300.52)					(285,300.52)
6,525,398.50	139,316.29		29,049,947.56		35,714,662.35
(3,633,014.16)	(22,547.45)				(3,655,561.61)
3,112,477.31	3,354,367.50	3,694.22	5,517,911.14		11,988,450.17
(989,228.17)	(1,373,492.75)	(1,208.91)			(2,363,929.83)
				$260,000.00	260,000.00
$16,364,689.38	$10,052,242.55	$84,974,130.92	$38,028,051.00	$260,000.00	$198,747,832.31

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1981

LIABILITIES AND FUND EQUITY	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment
Liabilities:					
Accounts Payable	$ 1,374,147.52	$ 422,860.51		$ 169,953.69	
Salaries and Benefits Payable	3,031,863.86	482,477.03			
Self-Insurance Liability					
Due To Other Taxing Units					
Due To Other Funds		102,331.00			
Bonds Payable					
Special Assessment Payable					$ 61,770.18
Total Liabilities	4,406,011.38	1,007,668.54		169,953.69	61,770.18
Fund Equity:					
Contributed Capital					
Investment In General Fixed Assets					
Retained Earnings (Deficit):					
Reserved					
Unreserved					
Fund Balances:					
Reserved For Encumbrances	302,228.79	244,319.95		267,338.61	
Reserved For Inventory Of Supplies	18,070.46	372,137.24			
Reserved For Imprest Cash	148,785.00	15.00			
Reserved For Advance To Internal Ser. & Ent. Funds	18,699,977.60				
Reserved for Interfund Transfers	118,463.53	61,770.18			
Reserved-General	2,229,565.00	82,010.00	$ 3,545.00	356,915.06	
Reserved For Deposit With Others		914,285.67			
Reserved For Employees' Retirement System					
Unreserved:					
Designated For Debt Service			197,096.45		
Designated For Subsequent Years' Expenditures	3,727,516.49	4,193,648.07		2,370,630.46	
Undesignated	5,619,297.21	1,080,635.13		2,476,833.95	(61,770.18)
Total Fund Equity	30,863,904.08	6,948,821.24	200,641.45	5,471,718.08	(61,770.18)
Total Liabilities and Fund Equity	$35,269,915.46	$7,956,489.78	$200,641.45	$5.641,671.77	$ 0.00

The notes to the financial statements are an integral part of this statement.

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Total (Memorandum Only)
Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long-Term Debt	June 30, 1981
$ 941,593.60	$ 237,758.59	$ 982,642.13			$ 4,128,956.04
591,218.58	137,687.65				4,243,247.12
	2,984,397.48				2,984,397.48
118,463.46					118,463.46
118,463.53					220,794.53
				$260,000.00	260,000.00
					61,770.18
1,769,739.17	3,359,843.72	982,642.13		260,000.00	$ 12,017,628.81
17,522,215.74	2,811,919.08				20,334,134.82
			38,028,051.00		38,028,051.00
	1,750,000.00				1,750,000.00
(2,927,265.53)	2,130,479.75	589,529.48			(207,256.30)
					813,887.35
					390,207.70
					148,800.00
					18,699,977.60
					180,233.71
		5,000.00			2,677,035.06
					914,285.67
		66,923,459.48			66,923,459.48
					197,096.45
		286,592.74			10,578,387.76
		16,186,907.09			25,301,903.20
14,594,950.21	6,692,398.83	83,991,488.79	38,028,051.00		186,730,203.50
$16,364,689.38	$10,052,242.55	$84,974,130.92	$38,028,051.00	$260,000.00	$198,747,832.31

COUNTY OF STANISLAUS

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDED JUNE 30, 1981

STATEMENT 1-EXHIBIT I
SCHEDULE A

	Governmental Fund Types					Fiduciary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment	Expendable Trust
Revenues:						
Taxes	$20,876,164.93	$ 1,930,436.56	$261,879.00			$ 498,966.49
Special Assessments Levied					$ 39,454.13	50,767.01
Licenses, Permits, and Franchises	981,652.55	20,723.66				
Fines, Forfeits, and Penalties	643,185.17	1,043,265.32				
Revenue From Use of Money and Property	3,744,720.91	532,363.13	77,966.59	$ 664,813.35	19.94	12,546.06
Aid From Other Governmental Agencies	65,920,331.83	14,357,910.90	18,149.16	1,628,541.00		114,321.25
Charges for Services	4,870,871.43	67,135.18				
Other Revenue	155,591.06	769,429.55				264.68
Total Revenues	97,192,517.88	18,721,264.30	357,994.75	2,293,354.35	39,474.07	676,865.49
Expenditures:						
Current:						
General Government	5,151,657.60			150,462.69		667,056.99
Public Protection	26,745,852.67	412,378.97				
Public Ways and Facilities	69,407.24	5,489,888.84			84,637.22	
Health and Sanitation	9,536,615.11	170,206.29				
Public Assistance	50,387,061.75	11,781,143.46				
Education	3,053,872.74	472,705.98				
Recreation and Culture	1,106,674.41					
Capital Outlay				1,958,354.40		
Debt Service:						
Principal Retirement			260,000.00			
Interest and Fiscal Charges			14,736.80			
Total Expenditures	96,051,141.52	18,326,323.54	274,736.80	2,108,817.09	84,637.22	667,056.99
Excess of Revenues Over (Under) Expenditures	1,141,376.36	394,940.76	83,257.95	184,537.26	(45,163.15)	9,808.50
Other Financing Sources (Uses):						
Transfers In--Note B	3,459,881.89					335,275,863.36
Transfers Out--Note B	(981,765.14)	(75,000.00)				(333,581,226.81)
Total Other Financing Sources (Uses)	2,478,116.75	(75,000.00)				1,694,636.55
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	3,619,493.11	319,940.76	83,257.95	184,537.26	(45,163.15)	1,704,445.05
Fund Balances (Deficit)-July 1, 1980	27,244,410.97	6,628,880.48	117,383.50	5,287,180.82	(16,607.03)	14,774,054.78
Fund Balances (Deficit)-June 30, 1981	$30,863,904.08	$ 6,948,821.24	$200,641.45	$5,471,718.08	$(61,770.18)	$ 16,478,499.83

The notes to the financial statements are an integral part of this statement.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/ FUND BALANCES-ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FISCAL YEAR ENDED JUNE 30, 1981

STATEMENT 1-EXHIBIT I
SCHEDULE B

	Proprietary Fund Types			Fiduciary Fund Type		(Memorandum Only)
	Hospital	Landfills	Internal Service	Non-Expendable Trust	Pension Trust	Totals Year Ended June 30, 1981
Operating Revenues:						
Charges for Services/Fees	$16,730,850.68	$760,786.92	$10,163,412.11	$ 66,213.00		$27,721,262.71
Investment Income				2,786.25	$ 5,669,018.36	5,671,804.61
Contributions					9,515,911.68	9,515,911.68
Sales/Other Revenue		20,847.27	22,806.07	115,024.19		158,677.53
Total Operating Revenues	16,730,850.68	781,634.19	10,186,218.18	184,023.44	15,184,930.04	43,067,656.53
Operating Expenses:						
Personal Services	7,927,516.96	271,522.64	1,990,779.32	35,380.64		10,225,199.56
Contractual and County Services	7,991,661.45	101,763.89	1,213,204.49	22,315.34	37,122.00	9,366,067.17
Equipment Rentals		315,721.65	954,752.77			1,270,474.42
Office and Travel		9,962.81	60,322.40	1,200.06		71,485.27
Materials, Fuel, and Supplies	2,319,834.00	61,861.01	1,928,998.09	85,056.14		4,395,749.24
Utilities		2,126.25	29,172.58	3,978.93		35,277.76
Depreciation and Amortization	469,735.00	65,983.80	283,158.56	20,568.14		839,445.50
Benefit Payments/Withdrawals					4,789,938.46	4,789,938.46
Repairs and Maintenance		17,432.85	124,503.84	963.22		142,899.91
Insurance Loss Expense			5,009,388.53			5,009,388.53
Other	1,067,033.15	1,587.82	25.64			1,068,646.61
Total Operating Expenses	19,775,780.56	847,962.72	11,594,306.22	169,462.47	4,827,060.46	37,214,572.43
Operating Income (Loss)	(3,044,929.88)	(66,328.53)	(1,408,088.04)	14,560.97	10,357,869.58	5,853,084.10
Nonoperating Revenues (Expenses):						
Operating Grants	54,720.81					54,720.81
Interest Revenue	3,040.85	34,078.32	787,655.13	9,528.98		834,303.28
Rent		3,200.00				3,200.00
Gain (Loss) on Disposal of Fixed Assets			(103,950.21)			(103,950.21)
Departmental Rebates			(1,000,000.00)			(1,000,000.00)
Total Nonoperating Revenues (Expenses)	57,761.66	37,278.32	(316,295.08)	9,528.98		(211,726.12)
Income (Loss) Before Operating Transfers	(2,987,168.22)	(29,050.21)	(1,724,383.12)	24,089.95	10,357,869.58	5,641,357.98
Operating Transfers In (Out)			(917,064.86)	(5,079.25)		(922,144.11)
Net Income (Loss)	(2,987,168.22)	(29,050.21)	(2,641,447.98)	19,010.70	10,357,869.58	4,719,213.87
Retained Earnings/Fund Balances-July 1, 1980	0.00	88,952.90	6,521,927.73	570,518.78	56,565,589.90	63,746,989.31
Retained Earnings/Fund Balances-June 30, 1981	$(2,987,168.22)	$ 59,902.69	$ 3,880,479.75	$ 589,529.48	$66,923,459.48	$68,466,203.18

The notes to the financial statements are an integral part of this statement.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION-
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FISCAL YEAR ENDED JUNE 30, 1981

STATEMENT 1-EXHIBIT I
SCHEDULE C

	Proprietary Fund Types			Fiduciary Fund Type		(Memorandum Only)
	Hospital	Landfills	Internal Service	Non-Expendable Trust	Pension Trust	Totals Year Ended June 30, 1981
Sources of Working Capital:						
Operations:						
Net Income (Loss)	$(2,987,168.22)	$(29,050.21)	$(1,724,383.12)	$24,089.95	$10,357,869.58	$ 5,641,357.98
Items Not Requiring (Providing) Working Capital:						
Depreciation	469,735.00	65,983.80	283,158.56	20,568.14		839,445.50
Loss on Disposal of Fixed Assets			104,223.74			104,223.74
Working Capital Provided by Operations	(2,517,433.22)	36,933.59	(1,337,000.82)	44,658.09	10,357,869.58	6,585,027.22
Contributions	12,407,033.47	23,839.00				12,430,872.47
Total Sources of Working Capital	9,889,600.25	60,772.59	(1,337,000.82)	44,658.09	10,357,869.58	19,015,899.69
Uses of Working Capital:						
Acquisition of Property, Plant, and Equipment	555,470.90		186,568.30	33,098.03		775,137.23
Interfund Transfer				5,079.25		5,079.25
Prior Year Liability Not Reflected in Operations			910,433.00			910,433.00
Total Uses of Working Capital	555,470.90		1,097,001.30	38,177.28		1,690,649.48
Net Increase (Decrease) in Working Capital	$ 9,334,129.35	$ 60,772.59	$(2,434,002.12)	$ 6,480.81	$10,357,869.58	$17,325,250.21
Elements of Net Increase (Decrease) in Working Capital:						
Cash	$(4,284,562.78)	$ 69,310.23	$ 882,422.77	$ 1,521.52	$ 1,619,101.46	$(1,712,206.80)
Investments					8,522,794.37	8,522,794.37
Accounts Reveivable (Net Allowance for Uncollectibles)	14,620,851.05	62,740.79	(562.90)		280,475.91	14,963,504.85
Inventory of Supplies	487,995.12		43,981.73	1,002.61		532,979.46
Prepaid Expenses		(39,586.58)				(39,586.58)
Accounts Payable	(919,876.26)	(10,751.05)	(237,758.59)	3,956.68	(64,502.16)	(1,228,931.38)
Self-Insurance Liability			(2,984,397.48)			(2,984,397.48)
Accrued Liabilities	(570,277.78)	(20,940.80)	(137,687.65)			(728,906.23)
Net Increase (Decrease) in Working Capital	$ 9,334,129.35	$ 60,772.59	$(2,434,002.12)	$ 6,480.81	$10,357,869.58	$17,325,250.21

The notes to the financial statements are an integral part of this statement.

COUNTY OF STANISLAUS
NOTES TO FINANCIAL STATEMENTS
(NCGA STATEMENT 1)
JUNE 30, 1981

Note A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Following is a summary of significant accounting policies used in preparation of the accompanying financial statements for the funds of the County of Stanislaus which are under the control of the Board of Supervisors. The financial statements do not include the Schools and other districts and agencies which are not governed by the Board of Supervisors-details are located in Exhibits IX and X.

Funds and Account Groups: The County's financial accounts are maintained in accordance with the uniform accounting systems for counties prescribed by the State Controller in compliance with the Government Code of the State of California. The diverse nature of governmental operations and the necessity of determining legal compliance require accounts to be organized on the basis of funds, each of which is a separate accounting entity. A self-balancing set of accounts is provided for each fund to show its assets, liabilities, reserves, fund equity, revenues, and expenditures. The County's financial activities are accounted for in the following types of funds and groups of accounts:

General Fund: To account for all financial resources except those required to be accounted for in another fund. The General Fund includes the operations of Scenic General Hospital for the year ended June 30, 1980. At that date the General Fund transferred out $440,476 of fund equity to establish a new enterprise fund. Therefore the General Fund balance sheet at June 30, 1980 does not include any assets or liabilities of the hospital.

Special Revenue Funds: To account for the proceeds of specific revenue sources, other than special assessments, expendable trusts, or capital porjects, that are legally restricted to expenditure for specified purposes. Included are Road, Litter Cleanup, County Fire Service, Fish and Game, Department of Justice-Alcohol and Drug Analysis, Off-Highway Vehicle, Public Employment Programs, Council on Criminal Justice, County Superintendent of Schools, and Air Pollution Funds.

Capital Projects Funds: To account for financial resources to be used for the acquisition or construction of major capital facilities. Included are P/W Title I Project Grant, General Revenue Sharing, and Highway/Bridge Bond Funds.

Debt Service Funds: To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Special Assessment Funds: To account for the financing of public improvements deemed to benefit the properties against which special assessments are levied. Included are Alley Improvement Assessment Districts.

Enterprise Funds: To account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds: To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Trust and Agency Funds: To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include Expendable and Non-expendable Trust Funds, Agency Funds, Suspense Funds, and Clearing Funds.

General Fixed Asset Account Group: To account for all fixed assets except those relating to specific Enterprise and Internal Service Funds.

General Long-Term Debt Account Group: To account for unmatured general long-term liabilities of the County.

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting: The modified accrual method of accounting is used for the County's General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, and Trust and Agency Funds. Under this method, revenues are generally recognized when the related cash is received unless they are measurable and available to finance the County's operations, except interest income which is recognized when apportioned. Expenditures and encumbrances are recorded when incurred.

The accrual method of accounting is used for the Internal Service Funds and the Enterprise Funds.

Inventories: Inventories are stated at cost.

Grant Revenues: Certain grant revenues are recognized when specific related expenditures have been incurred.

Fixed Assets: Fixed assets are recorded at cost, or estimated cost, in the Enterprise and Internal Service Funds. The assets are depreciated over their estimated useful lives, which range from three to fifty years using the straight-line method of depreciation. Landfills, in the Enterprise Funds, are amortized over the estimated number of years that space will be available.

Encumbrances: The County Encumbers obligations in the form of purchase orders or contracts which are chargeable to an appropriation. These cease to be encumbrances when the actual liability is incurred.

Fund Equity: Amounts reported as designated for subsequent years expenditures in fund equity available, relate to unused appropriations for which there are no purchase orders or contracts, but are expected to be expended during the next fiscal year.

NOTE B: TRANSFERS

	In	(Out)
General Fund:		
Advances to Internal Service Funds	$ 119,988.55	
Advance to Hospital Enterprise Fund	3,339,893.34	
Prior Year Accounts Receivable Adjustment		$ 541,289.18
Transfer of Imprest Cash and Inventory to Hospital Enterprise Fund		440,475.96
Totals	$ 3,459,881.89	$ 981,765.14
Special Revenue:		
Road Fund installment payment on purchase of Internal Service Fund		$ 75,000.00
Totals	$ 0.00	75,000.00
Trust and Agency Funds:		
Suspense and Clearing :		
Receipts	$253,910,729.51	
Disbursements		$253,230,419.57
Expendable Trust Funds:		
Receipts	81,365,133.85	
Disbursements		80,350,807.24
Totals	$335,275,863.36	$333,581,226.81

NOTE B- TRANSFERS (Continued)

Internal Service Funds:	In	(Out)
Self-Insurance Liability Funds: Prior Year Liability:		
Workers' Compensation		$450,182.00
General Liabilit		246,164.00
Health		214,087.00
Data Processing:		
Prior Year Accounts Receivable Adjustment (J 1074)		6,631.86
Totals	$ 0.00	$917,064.86
Non-Expendable Trust Fund:		
Jail Commissary:		
Cash Transfer to Inmate Welfare Fund		$ 5,079.25
Totals	$ 0.00	$ 5,079.25

NOTE C: COMPARISON BUDGET AND ACTUAL DATA

The Combined Statement of Revenues, Expenditures, and changes in Fund Balances-Budget and Actual-General and Special Revenue Fund Types may be found in Auditor's Exhibit II and related Schedules.

NOTE D: CASH AND INVESTMENTS

Cash and short-term investments are generally held in commingled accounts by the County Treasurer. Investments are stated at cost, which approximates market. Detail may be found in Treasurer's Exhibit I.

NOTE E: BONDS PAYABLE

Unmatured amounts relating to general obligation serial bonds of the Highway and Bridge Bond Fund are accounted for in the General Long-Term Debt Account Group (Auditor's Exhibit VI) while current year activity relating to the bonds is accounted for in the Debt Service Fund (Auditor's Exhibit II, Schedule E).

NOTE F: LEASES

The County leases equipment under long-term lease agreements, substantially all of which are cancelable at the option of the County with minimal or no penalty. The leases are all treated as operating leases.

NOTE G: VACATION AND SICK LEAVE PAY

Vacation, holiday and 25% sick leave pay is accumulated but not reflected in the financial statements. The earned amount at June 30, 1981, is $4,710,211 based upon a average departmental hourly rate. The amount represents the maximum potential liability of the County. In practice, the County, as a continuing entity, need budget sufficient amounts for extra personnel to compensate for vacation, holiday, and sick leave. Termination amounts are compensated for by salary savings.

NOTE H: EMPLOYEES' RETIREMENT PLAN

The County has an employees' retirement plan covering substantially all of its employees. Contributions are made partially by employees, with the County paying the remainder of the required contribution, which is determined by a consulting actuary. Details may be found in Auditor's Exhibit VIII, Schedules A thru C and in the statistical section-Retirement Association Exhibit I.

NOTE I: CONTINGENT LIABILITIES

In addition to liabilities shown on the various balance sheets, the County is a defendant in a number of legal actions arising in the normal course of its activities. It is the opinion of the County Counsel, as of June 10, 1981, none of these actions are expected to have a material effect on County operations or financial condition.

NOTE J: NOTES

Notes to Financial Condition are continued at end of each Auditor's Exhibit.

FINANCIAL SECTION

TREASURER'S ACCOUNTABILITY

STATEMENT OF BALANCE AND DISPOSITION OF CASH
AS OF JUNE 30, 1981

TREASURER'S EXHIBIT I

TOTAL CASH IN TREASURY, PER AUDITOR'S BALANCE SHEETS:				
County Operating and Special Revenue Funds	(Exhibit II)		$ 13,688,088.69	
Internal Service Funds	(Exhibit III)		6,809,083.84	
Enterprise Funds-Landfill	(Exhibit IV)		297,604.72	
Enterprise Funds-Hospital	(Exhibit IV)		(5,440,438.82)	
Highway and Bridge Bond Funds	(Exhibit V)		640,876.44	
Suspense and Clearing Funds	(Exhibit VII)		4,463,407.31	
Trust Funds	(Exhibit VIII)		13,954,952.63	
Special District Funds	(Exhibit IX)		2,284,304.12	
School Funds	(Exhibit X)		34,958,462.93	
Total Auditor's Cash in Treasury	(Exhibit I)			$ 71,656,341.86
TREASURER'S ACCOUNTING:				
Cash on Hand			$ 162,283.07	
Cash in Banks: (1)				
Active Accounts		$ 2,523,341.99		
Inactive Accounts		54,075,000.00		
			56,598,341.99	
Bankers Acceptance		$ 23,525,468.75		
Local Agency Investment Fund		12,000,000.00		
Patterson Cemetery Endowment		35,621.47		
			35,561,090.22	
Treasurer's Clearing Accounts			25,134.50	
Total Treasurer's Cash Balance			$ 92,346,849.78	
Less: Outstanding Warrants	(Auditor's Exhibit I)		20,690,507.92	
Treasurer's Adjusted Balance				$ 71,656,341.86

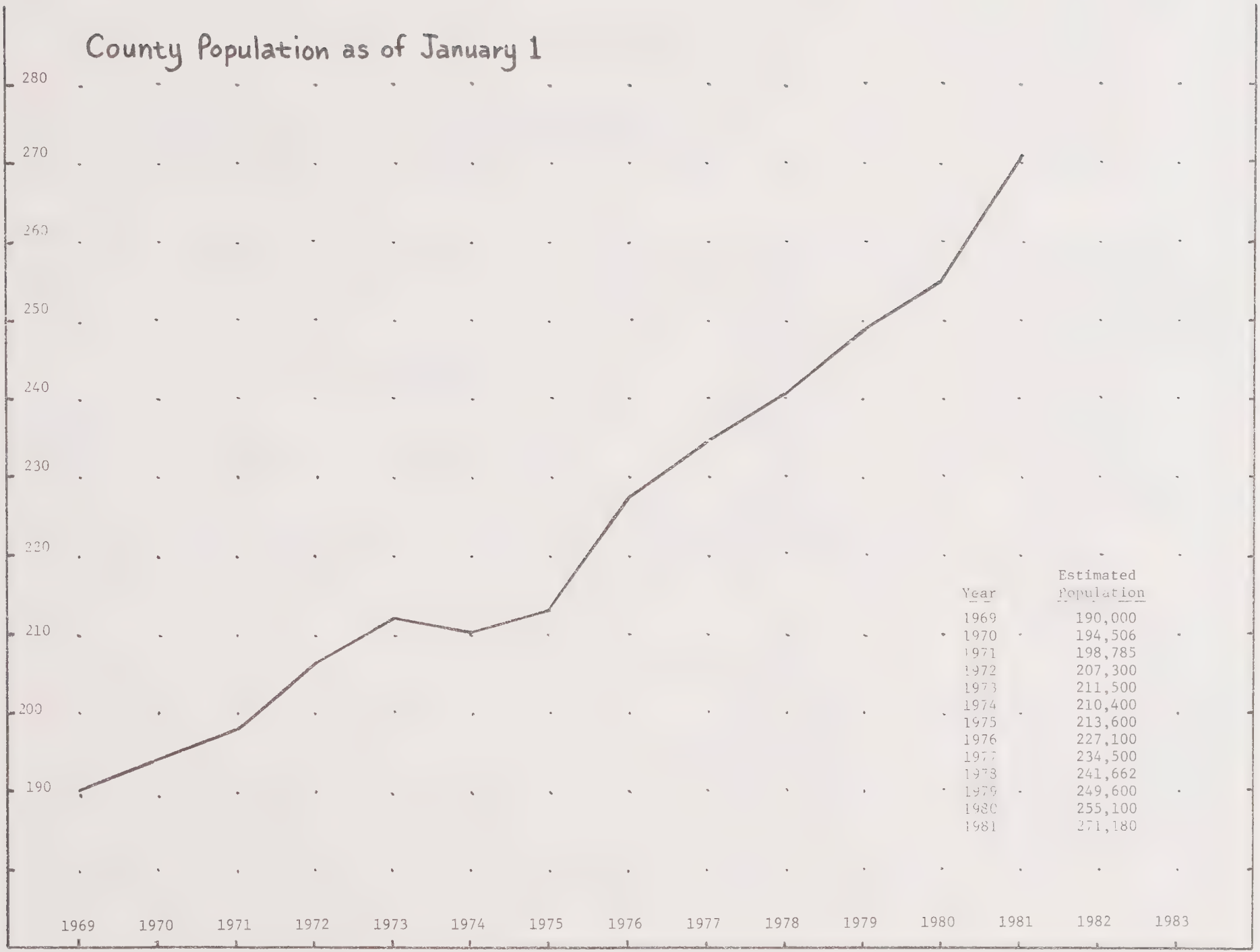
(1) From Schedule A

CASH IN BANKS
DETAIL OF DEPOSITS
JUNE 30, 1981

TREASURER'S EXHIBIT I
SCHEDULE A

Bank	Amount of Deposit		
	Active	Inactive	Total
American National Bank			
Modesto		$ 2,000,000.00	$ 2,000,000.00
Bank of America			
Modesto (Eleventh & I)		2,000,000.00	2,000,000.00
Modesto (Westside)		200,000.00	200,000.00
Oakdale		200,000.00	200,000.00
Bank of California			
Modesto (Twelfth & J)		3,000,000.00	3,000,000.00
Ceres		2,500,000.00	2,500,000.00
Center State Bank			
Modesto		3,000,000.00	3,000,000.00
Central Bank			
Modesto		4,500,000.00	4,500,000.00
Modesto (LaLoma)		3,000,000.00	3,000,000.00
Hughson		175,000.00	175,000.00
Waterford		100,000.00	100,000.00
Century Bank			
Modesto (L Street)		250,000.00	250,000.00
Crocker National Bank			
Modesto (Tenth & I)		4,000,000.00	4,000,000.00
Delta National Bank			
Riverbank		500,000.00	500,000.00
Farmers & Merchants			
Modesto (McHenry Village)		500,000.00	500,000.00
First Interstate Bank			
Modesto	$2,323,341.99	8,500,000.00	10,823,341.99
Oakdale		3,100,000.00	3,100,000.00
Turlock		1,350,000.00	1,350,000.00
Ceres		350,000.00	350,000.00
Golden Valley Bank			
Turlock		2,000,000.00	2,000,000.00
Lloyds Bank California			
Patterson		3,450,000.00	3,450,000.00
Crows Landing		3,000,000.00	3,000,000.00
Newman		2,150,000.00	2,150,000.00
Modesto Banking Company			
Modesto		1,850,000.00	1,850,000.00
Security Pacific National Bank			
Turlock		200,000.00	200,000.00
Wells Fargo Bank			
Modesto (Eleventh & K)	200,000.00	1,500,000.00	1,700,000.00
Turlock		500,000.00	500,000.00
Modesto (McHenry Avenue)		200,000.00	200,000.00
TOTAL BANK DEPOSITS	$2,523,341.99	$54,075,000.00	$56,598,341.99

CONSOLIDATED SUMMARY STATEMENTS



Year	Estimated Population
1969	190,000
1970	194,506
1971	198,785
1972	207,300
1973	211,500
1974	210,400
1975	213,600
1976	227,100
1977	234,500
1978	241,662
1979	249,600
1980	255,100
1981	271,180

ALL FUNDS COMBINED BALANCE SHEET
JUNE 30, 1981

	Total	Operating & Special Revenue Funds (Except Bonds) Exhibit II	Internal Service Funds Exhibit III	Enterprise Funds: Scenic General Hospital Exhibit IV-A	Enterprise Funds: Landfills Exhibit IV-B
ASSETS					
Cash in Treasury (Overdraft)	$ 71,656,341.86	$13,688,088.69	$ 6,809,083.84	$(5,440,438.82)	$ 297,640.72
Imprest Cash	150,089.05	148,800.00		860.00	200.00
Accounts Receivable-Net of Uncollectibles	26,025,483.94	9,535,694.58	351,837.81	14,620,851.05	113,752.84
Taxes Receivable	876,722.35	876,722.35			
Loans and Advances Receivable	180,233.71	180,233.71			
Advances to Other Funds	18,699,977.60	18,699,977.60			
Investments-Net of Amortization	64,601,635.88				
Deposits With Others	1,070,885.67	914,285.67	156,600.00		
Inventory	1,149,019.38	390,207.70	261,631.07	487,995.12	
Land	3,822,903.20				362,710.90
Accumulated Amortization	(285,300.52)				(285,300.52)
Structures and Improvements	35,714,662.35		139,316.29	6,338,778.40	186,620.10
Accumulated Depreciation	(3,655,561.61)		(22,547.45)	(3,485,635.00)	(147,379.16)
Equipment	11,988,450.17		3,354,367.50	3,101,634.17	10,843.14
Accumulated Depreciation	(2,363,929.83)		(1,373,492.75)	(981,344.00)	(7,884.17)
Deferred Debits	1,196,763.84	102,331.70			956,912.96
Future Bond Requirement	2,279,248.56				
TOTAL	$233,107,625.60	$44,536,342.00	$ 9,676,796.31	$14,642,700.92	$1,488,116.81
LIABILITIES AND EQUITIES					
Accounts Payable--Current	$ 1,527,535.66	$ 752,440.85		$ 335,138.00	$ 6,889.57
Accounts Payable--Long Term	1,268,980.20	102,331.70			1,166,648.50
Loans Payable	137,519.18				
Bonds Payable	2,279,248.56				
Investment in General Fixed Assets	38,028,051.00				
Reserve for Employees' Retirement System	66,923,459.48				
Reserve for Encumbrances	11,445,292.07	10,523,557.99			
Fund Balance-Unavailable	23,182,549.16	23,118,647.10			
Fund Balance-Available	63,426,522.84	10,039,364.36			
Retained Earnings (Deficit)	4,554,332.63		$6,864,877.23	(2,987,168.22)	87,094.14
Contributed Assets-General Fund	18,699,977.60		1,257,894.46	17,294,731.14	147,352.00
Contributed Assets-Other	1,634,157.22		1,554,024.62		80,132.60
TOTAL	$233,107,625.60	$44,536,342.00	$9,676,796.31	$14,642,700.92	$1,488,116.81

* Principal Only

Highway & Bridge Bond Fund Exhibit V	Long-Term Debt Exhibit VI	Suspense Funds Exhibit VII	Trust Funds Exhibit VIII	Special Districts Exhibit IX	School Funds Exhibit X	General Fixed Assets Exhibit XI
$640,876.44		,463,407.31	$13,954,952.63	$2,284,304.12	$34,958,426.93	
			79.05	150.00		
			1,378,002.18	25,345.48		
			64,601,635.88			
			9,185.49			
						$ 3,460,192.30
						29,049,947.56
			3,694.22			5,517,911.14
			(1,208.91)			
				137,519.18		
	$260,000.00*			2,019,248.56*		
$640,876.44	$260,000.00	$4,463,407.31	$79,946,340.54	$4,466,567.34	$34,958,426.93	$38,028,051.00
			$ 392,983.03	$ 40,084.21		
				137,519.18		
	$260,000.00			2,019,248.56		
						$38,028,051.00
			66,923,459.48			
$582,124.38			286,592.74	15,909.90	$ 37,107.06	
58,752.06			5,000.00	150.00		
		$4,463,407.31	11,748,775.81	2,253,655.49	34,921,319.87	
			589,529.48			
$640,876.44	$260,000.00	$4,463,407.31	$79,946,340.54	$4,466,567.34	$34,958,426.93	$38,028,051.00

STATEMENT OF CASH BALANCES AND TRANSACTIONS--ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1981

SCHEDULE A	Auditor's Balance July 1, 1980	Receipts	Disbursements
COUNTY OPERATING AND SPECIAL REVENUE FUNDS (1)	$ 13,439,724.53*	$118,552,185.72	$116,234,710.38
INTERNAL SERVICE FUNDS (2)	6,302,107.31	10,973,873.31	10,624,291.95
ENTERPRISE FUNDS- LANDFILLS (3)	264,099.06	818,912.51	820,771.27
SCENIC GENERAL HOSPITAL ENTERPRISE FUND	0.00	16,788,512.34	19,775,780.56
HIGHWAY AND BRIDGE BOND FUND (4)	640,876.44	0.00	0.00
SUSPENSE AND CLEARING FUNDS (5)	3,703,139.90	260,201,942.37	259,441,674.96
TRUST FUNDS (6)	11,321,023.12	98,152,041.86	95,518,112.35
SPECIAL DISTRICTS' FUNDS (7)	2,082,843.42*	6,731,883.29	6,525,596.38
SCHOOL FUNDS (8)	37,308,995.93	408,963,198.02	411,313,767.02
GRAND TOTAL	$ 75,062,809.71	$921,182,649.42	$920,254,704.87

(1) See Exhibit II, Schedule C, Schedule F
(2) See Exhibit III, Schedule A, Schedule F
(3) See Exhibit IV, Schedule A, Schedule F
(4) See Exhibit V, Schedule A
(5) See Exhibit VII
(6) See Exhibit VIII
(7) See Exhibit IX and Schedule F
(8) See Exhibit X
* Reflects transfer of Air Pollution Control from Special District Funds to County Operating and Special Revenue Funds.

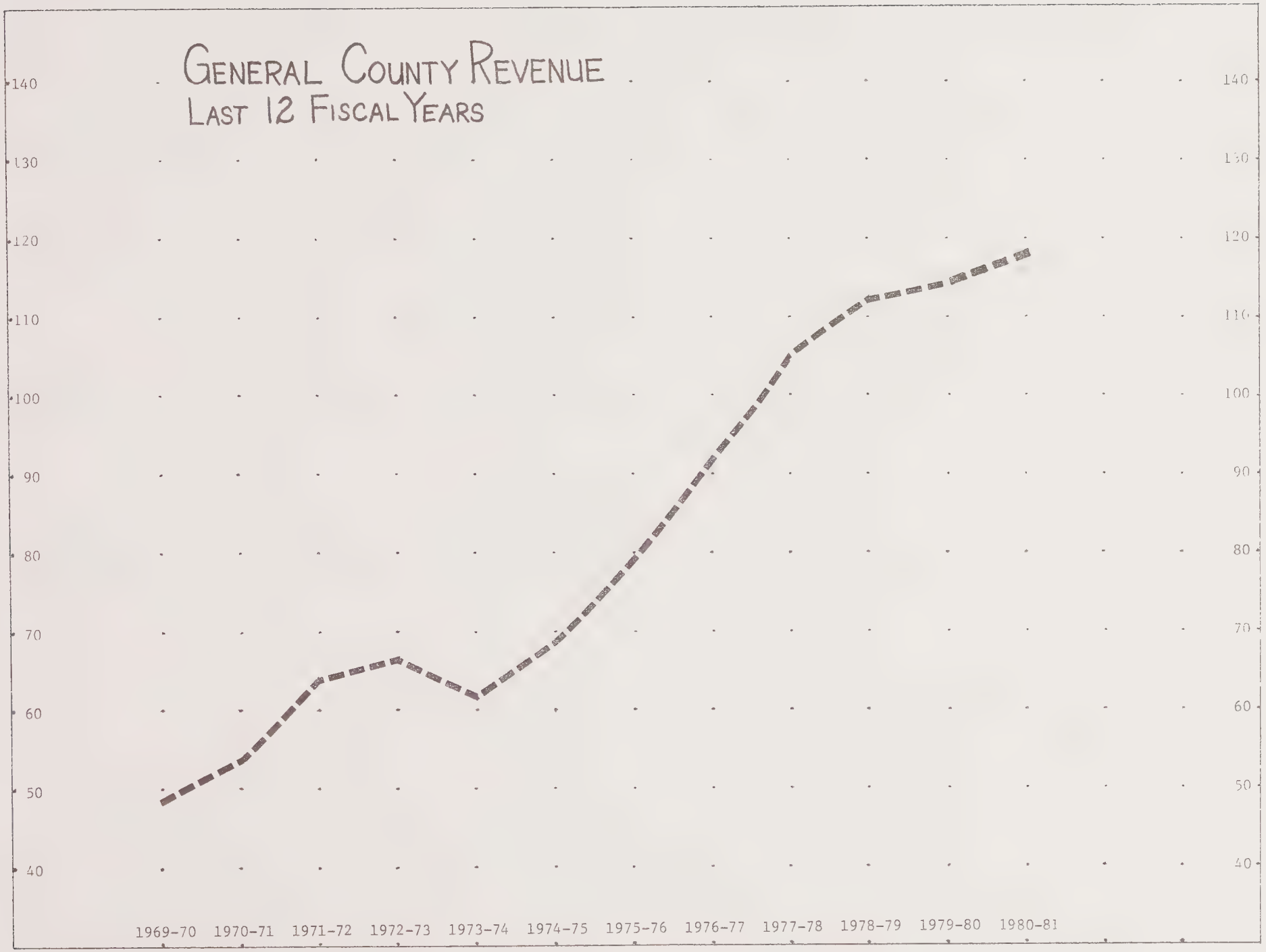
AUDITOR'S EXHIBIT I
SCHEDULE A

Other Transactions	Auditor's Balance June 30, 1981	Outstanding Warrants June 30, 1981	Treasurer's Balance June 30, 1981
$ (2,069,111.18)	$ 13,688,088.69	$ 0.00	$ 13,688,088.69
157,395.17	6,809,083.84	0.00	6,809,083.84
35,400.42	297,640.72	0.00	297,640.72
(2,453,270.60)	(5,440,438.82)	0.00	(5,440,438.82)
0.00	640,876.44	0.00	640,876.44
0.00	4,463,407.31	8,530,783.40	12,994,190.71
	13,954,952.63	108,448.96	14,063,401.59
(4,826.21)	2,284,304.12	278,157.17	2,562,461.29
0.00	34,958,426.93	11,773,118.39	46,731,545.32
$ (4,334,412.40)	$ 71,656,341.86	$ 20,690,507.92	$ 92,346,849.78

NOTES TO EXHIBIT I, SCHEDULE A
STATEMENT OF CASH BALANCES AND TRANSACTIONS-ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S CASH BALANCE, JULY 1, 1980 -- ALL FUNDS			$75,062,809.71
Increase			
Deposits	$334,745,346.14		
Deposits Adjustments	(1,435,962.83)		
NET DEPOSITS		$333,309,383.31	
Decrease			
Warrants Issued	$344,971,964.11		
Warrant Cancellations	(8,256,112.95)		
NET WARRANTS ISSUED		336,715,851.16	
Transfers			
Interfund Transfer-In	$609,400,171.99		
Interfund Transfer-Out	(609,400,171.99)		
NET TRANSFERS		-0-	
NET INCREASE IN CASH			(3,406,467.85)
AUDITOR'S CASH BALANCE, JUNE 30, 1981--ALL FUNDS			$71,656,341.86

GENERAL COUNTY


GENERAL COUNTY REVENUE
LAST 12 FISCAL YEARS
140
130
120
110
100
90
80
70
60
50
40
1969-70
1970-71
1971-72
1972-73
1973-74
1974-75
1975-76
1976-77
1977-78
1978-79
1979-80
1980-81

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET
JUNE 30, 1981

	Total (4)	General	Road	Litter Cleanup	Debt Service	County Fire Service
ASSETS						
Cash in Treasury (1)	$13,688,088.69	$ 3,509,365.74	$4,677,022.36	$5,342.49	$200,641.45	$ 0.00
Imprest Cash	148,800.00	148,785.00	15.00			
Accounts Receivable	9,535,694.58	8,607,805.64	922,079.94			
Taxes Receivable	876,722.35	856,710.84				7,099.76
Deposits With Others	914,285.67		914,285.67			
Loans and Advances Receivable (5)	180,233.71	118,463.53	61,770.18			
Inventory	390,207.70	18,070.46	372,137.24			
Future Long Term Liability Requirements	102,331.70		102,331.70			
Advances to Internal Service/Enterprise Funds	18,699,977.60	18,699,977.60				
TOTAL	$44,536,342.00	$31,959,178.81	$7,049,642.09	$5,342.49	$200,641.45	$7,099.76
LIABILITIES AND EQUITIES						
Accounts Payable, Current	$ 752,440.85	$ 745,511.53				
Accounts Payable, Long Term	102,331.70		$ 102,331.70			
Reserve For Encumbrances	10,523,557.99	4,029,745.28	4,415,142.69			
Fund Balance-Unavailable (2)	23,118,647.10	21,379,287.58	1,348,208.09	$5,705.00	$ 3,545.00	$2,680.88
Fund Balance-Available (3)	10,039,364.36	5,804,634.42	1,183,959.61	(362.51)	197,096.45	4,418.88
TOTAL	$44,536,342.00	$31,959,178.81	$7,049,642.09	$5,342.49	$200,641.45	$7,099.76

(1) See Auditor's Exhibit II, Schedule C
(2) See Auditor's Exhibit II, Schedule B, Schedule H
(3) See Auditor's Exhibit II, Schedule A
(4) To Auditor's Exhibit I
(5) See Auditor's Exhibit II, Schedule G

AUDITOR'S EXHIBIT II

Fish and Game	P/W Title I Project Grant	General Revenue Sharing	Dept. of Justice Alcohol and Drug Analysis	Off-Highway Vehicle Fund	Public Employment Programs	Council on Criminal Justice	County Superintendent of Schools	Air Pollution
$5,635.59	$ 10,854.20	$4,819,987.44	$ 89,909.35	$ 16,006.07	$307,850.56	$ (338.34)	$ 0.00	$ 45,811.78
380.00			1,540.00			3,889.00		
							12,911.75	
$6,015.59	$ 10,854.20	$4,819,987.44	$ 91,449.35	$ 16,006.07	$307,850.56	$ 3,550.66	$ 12,911.75	$ 45,811.78
						$ 6,929.32		
		$2,055,844.69	$ 20,000.00		$ 2,803.33			$ 22.00
$2,047.00		298,163.00		$ 14,750.00			$ 4,752.55	59,508.00
3,968.59	$ 10,854.20	2,465,979.75	71,449.35	1,256.07	305,047.23	(3,378.66)	8,159.20	(13,718.22)
$6,015.59	$ 10,854.20	$4,819,987.44	$ 91,449.35	$ 16,006.07	$307,850.56	$ 3,550.66	$ 12,911.75	$ 45,811.78

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF CHANGES IN AVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1981

	General	Road	Litter Cleanup	Debt Service	County Fire Service
FUND BALANCE AVAILABLE, 7/1/80	$ 5,578,329.36	$ 150,352.89	$ 122.61	$ 107,357.50	$ 2,679.00
Add:					
Excess Appropriations Over Expenditures, Encumbrances and Cost Applied (2)	7,902,264.86	391,694.67			280,170.08
Excess Revenue Over Estimated Revenue (1)		816,083.36			16,268.80
Decrease in Unavailable Fund Balance (3)				6,481.00	
Interfund Transfers					
Total Additions	$ 7,902,264.86	$ 1,207,778.03	$ 0.00	$ 6,481.00	$ 296,438.88
TOTAL BEGINNING FUND BALANCE AND ADDITIONS	$ 13,480,594.22	$ 1,358,130.92	$ 122.61	$ 113,838.50	$ 299,117.88
Less:					
Appropriations from Beginning Balances-Final Budget	$ 5,578,329.00	$ 150,352.00	$ (500.00)	$ 110,808.00	$ 316,992.00
Appropriations from Beginning Balances-During Year	119,801.00	(158,000.00)		(230,800.00)	(19,670.00)
Excess Estimated Revenue Over Revenue (1)	3,064,904.37		362.12	36 587.25	
Excess Expenditures, Encumbrances and Cost Applied Over Appropriations (2)				146.80	
Increase in Unavailable Fund Balance (3)	1,707,118.17	107,307.92	623.00		57.88
Interfund Transfers (4)	440,475.96	75,000.00			
Adjustments (5)	(3,234,668.70)	(488.61)			(2,680.88)
Net Reductions	$ 7,675,959.80	$ 174,171.31	$ 485.12	$ (83,257.95)	$ 294,699.00
FUND BALANCE AVAILABLE, 6/30/81 (6)	$ 5,804,634.42	$ 1,183,959.61	$ (362.51)	$ 197,096.45	$ 4,418.88

(1) See Auditor's Exhibit II, Schedule D
(2) See Auditor's Exhibit II, Schedule E
(3) See Auditor's Exhibit II, Schedule B
(4) Hospital Inventory (439,665.96)
and Imprest Cash (810.00)
(5) Transactions not reflected in operations--
Adjustments to Fund Balance Unavailable:

	FUNDS			
	General	Road	Co. Fire	Supt.Schools
Advances to IS and Enterprise Funds	119,988.55			
Advances to Hospital Enterprise Fund	3,339,893.34			
Adjustments to Prior year Accounts Rec.	(541,289.18)			
Adjustments to Prior year Taxes Rec.*	316,075.99		2,680.88	4,725.55
Interest Revenue Adjustment*		488.61		

(6) To Auditor's Exhibit II
* Refer to Exhibit II Notes.

AUDITOR'S EXHIBIT II
SCHEDULE A

	Fish and Game	P/W Title I Project Grant	General Revenue Sharing	County Superintendent Of Schools	Dept. Of Justice Alcohol And Drug Analysis	Off-Highway Vehicle Fund	Public Employment Programs	Council on Criminal Justice	Air Pollution Control
	$ 4,894.08	$ 10,854.20	$ 3,214,534.91	$ 4,683.00	$ 37,203.35	$ 3,223.77	$ 166,308.31	$ 8,943.23	$ 14,491.31
	1,919.76		475,936.49	32,241.02	44,606.00		7,142,466.18		12,510.71
	348.75				9,843.00			3,717.92	
	$ 2,268.51	$ 0.00	$ 475,936.49	$ 32,241.02	$ 54,449.00	$ 0.00	$ 7,142,466.18	$ 3,717.92	$ 12,510.71
	$ 7,162.59	$ 10,854.20	$ 3,690,471.40	$ 36,924.02	$ 91,652.35	$ 3,223.77	$ 7,308,774.49	$ 12,661.15	$ [illegible]
	$ 4,070.00		$ 2,916,372.00	$ 4,683.00	$ 37,203.00	$ (3,250.00)		$ (40,932.00)	$ (7,431.00)
	(1,700.00)		(1,990,230.00)	(12,420.00)	(17,000.00)	(1,400.00)			(57,500.00)
			186.65	41,086.82		143.70	$ 7,003,727.26		46,143.24
								56,971.81	
	824.00		298,163.00	167.55		6,474.00			59,508.00
				(4,752.55)					
	$ 3,194.00	$ 0.00	$ 1,224,491.65	$ 28,764.82	$ 20,203.00	$ 1,967.70	$ 7,003,727.26	$ 16,039.81	$ 40,720.24
	$ 3,968.59	$ 10,854.20	$ 2,465,979.75	$ 8,159.20	$ 71,449.35	$ 1,256.07	$ 305,047.23	$ (3,378.66)	$ (13,718.22)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF CHANGES IN UNAVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1981

	General	Road	General Revenue Sharing	Litter Cleanup	Off-Highway Vehicle Fund
FUND BALANCE UNAVAILABLE, 6/30/80	$ 19,672,169.41	$ 1,240,900.17	$ 0.00	$ 5,082.00	$ 8,276.00
Increases:					
Imprest Cash	$ 7,353.00				
Advances to Hospital	3,339,893.34				
Inventory		$ 731.72			
Accounts Receivable					
Advances to IS Funds/Landfills	119,988.55				
General Reserve			$ 298,163.00	$ 623.00	$ 6,447.00
Deposit With Others		61,413.05			
Uncollected Taxes					
Loans Receivable		45,163.15			
Total Increases	$ 3,467,234.89	$ 107,307.92	$ 298,163.00	$ 623.00	$ 6,474.00
Decreases:					
Imprest Cash					
Inventory	$ 441,975.40				
Loans Receivable	10,000.00				
Accounts Receivable	1,154,579.31				
General Reserve					
Deposit With Others					
Uncollected Taxes	153,562.01				
Total Decreases	$ 1,760,116.72	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Net Increase or (Decrease) (1)	$ 1,707,118.17	$ 107,307.92	$ 298,163.00	$ 623.00	$ 6,474.00
FUND BALANCE UNAVAILABLE, 6/30/81 (2)	$ 21,379,287.58	$ 1,348,208.09	$ 298,163.00	$ 5,705.00	$ 14,750.00

(1) To Auditor's Exhibit II, Schedule A
(2) For detail, refer to Auditor's Exhibit II, Schedule H

AUDITOR'S EXHIBIT II
SCHEDULE B

Debt Service	Fish And Game	County Fire Service	Superintendent Of Schools	Air Pollution Control
$ 10,026.00	$ 1,223.00	$ 2,623.00	$ 4,585.00	$ 0.00
	$ 824.00			$ 59,508.00
		$ 57.88	$ 167.55	
$ 0.00	$ 824.00	$ 57.88	$ 167.55	$ 59,508.00
$ 3,450.00				
3,031.00				
$ 6,481.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
$ (6,481.00)	$ 824.00	$ 57.88	$ 167.55	$ 59,508.00
$ 3,545.00	$ 2,047.00	$ 2,680.88	$ 4,752.55	$ 59,508.00

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

	Auditor's Balance July 1, 1980	Receipts Schedule D
General	$ 3,599,357.86	$ 97,180.060.93
Road	4,838,262.13	6,146,083.36
Litter Cleanup	5,204.61	137.88
Debt Service	111,277.50	357,994.75
County Fire Service	0.00	192,188.80
Fish and Game	6,117.08	4,048.75
General Revenue Sharing	4,635,450.18	2,293,354.35
Public Works Title I Project Grant	10,854.20	0.00
Superintendent of Schools	0.00	471,597.18
Department of Justice Alcohol and Drug Analysis	45,203.35	188,090.00
Off-Highway Vehicle	11,499.77	4,506.30
Public Employment Programs:		
CETA II-B 79/80	153,313.61	833,732.45
CETA II-B,C 1981 (1)	0.00	3,318,000.00
CETA II-D 79/80	(7,395.94)	592,738.44
CETA II-D 1981 (1)	0.00	992,000.00
CETA IV YETP 79/80	(11,582.76)	358,989.15
CETA IV YETP 1981 (1)	0.00	777,000.00
CETA IV YCCIP 79/80	184.73	59,563.48
CETA IV YCCIP 1981 (1)	0.00	132,000.00
CETA IV SYEP 1980 (1)	0.00	727,429.41
CETA VI 79/80	84,885,44	313,797.28
CETA VI 1981 (1)	0.00	659,000.00
CETA VII-PSIP 78/79	(5,452.94)	153,387.23
CETA VII-PSI 1981 (1)	0.00	201,000.00
CETA Administration Pool 79/80	(41,030.83)	694,589.30
CETA Administration Pool 1981 (1)	0.00	1,639,000.00
Public Employment Program Total	$ 172,921.31	$ 11,452,226.74
Other Grants:		
Council on Criminal Justice	$ (10,914.77)	$ 60,369.92
Air Pollution Control	14,491.31*	201,526.76
TOTAL (2)	$13,439,724.53	$ 118,552,185.72

(1) New fund established during fiscal year.
(2) To Auditor's Exhibit I, Schedule A
* Formerly recorded as a Joint Powers Fund in the Special District section.

AUDITOR'S EXHIBIT II
SCHEDULE C

Disbursements Schedule E	Other Transactions Schedule F	Auditor's Balance June 30, 1981	Outstanding Warrants June 30, 1981	Treasurer's Balance June 30, 1981
$ 96,004,997.36	$(1,265,055.69)	$ 3,509,365.74	$ 0.00	$ 3,509,365.74
5,473,570.40	(833,752.73)	4,677,022.36	0.00	4,677,022.36
0.00	0.00	5,342.49	0.00	5,342.49
274,736.80	6,106.00	200,641.45	0.00	200,641.45
193,071.92	883.12	0.00	0.00	0.00
4,150.24	(380.00)	5,635.59	0.00	5,635.59
2,108,817.09	0.00	4,819,987.44	0.00	4,819,987.44
0.00	0.00	10,854.20	0.00	10,854.20
472,705.98	1,108.80	0.00	0.00	0.00
141,844.00	(1,540.00)	89,909.35	0.00	89,909.35
0.00	0.00	16,006.07	0.00	16,006.07
987,046.06	0.00	0.00	0.00	0.00
3,081,291.01	0.00	236,708.99	0.00	236,708.99
585,342.50	0.00	0.00	0.00	0.00
942,789.45	0.00	49,210.55	0.00	49,210.55
347,406.39	0.00	0.00	0.00	0.00
729,732.23	0.00	47,267.77	0.00	47,267.77
59,748.21	0.00	0.00	0.00	0.00
126,560.71	0.00	5,439.29	0.00	5,439.29
727,429.41	0.00	0.00	0.00	0.00
398,682.72	0.00	0.00	0.00	0.00
652,101.89	0.00	6,898.11	0.00	6,898.11
147,934.29	0.00	0.00	0.00	0.00
199,624.68	0.00	1,375.32	0.00	1,375.32
653,558.47	0.00	0.00	0.00	0.00
1,678,049.47	0.00	(39,049.47)	0.00	(39,049.47)
$ 11,317,297.49	$ 0.00	$ 307,850.56	$ 0.00	$ 307,850.56
$ 73,312.81	$ 23,519.32	$ (338.34)	$ 0.00	$ (338.34)
170,206.29	0.00	45,811.78	0.00	45,811.78
$ 116,234,710.38	$(2,069,111.18)	$13,688,088.69	$ 0.00	$13,688,088.69

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES-ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT II
SCHEDULE D

BREAKDOWN BY TYPE	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
TAXES					
Property Taxes-Current Secured	$ 14,784,282.00	$ 525,419.00	$ 15,309,701.00	$ 15,526,586.53	$ 216,885.53
Property Taxes-Current Unsecured	755,050.00	149,422.00	904,472.00	909,693.01	5,221.01
Property Taxes-Prior Secured	165,155.00		165,155.00	(3,067.32)	(168,222.32)
Property Taxes-Prior-Unsecured	0.00		0.00	(9,575.19)	(9,575.19)
Special District Augmentation Fund	0.00	15,770.00	15,770.00	31,539.00	15,769.00
Penalties and Costs	125,000.00	31,458.00	156,458.00	159,381.26	2,923.26
Sales Tax	6,092,000.00	4,000.00	6,096,000.00	5,822,139.56	(273,860.44)
Property Transfer Tax	475,000.00		475,000.00	382,544.37	(92,455.63)
Occupancy Tax	30,000.00		30,000.00	20,248.45	(9,751.55)
Livestock Tax	3,000.00		3,000.00	19,085.89	16,085.89
Racehorse Tax	3,500.00		3,500.00	2,550.50	(949.50)
Mobile Homes	0.00	55,000.00	55,000.00	55,704.43	704.43
TOTAL	$ 22,432,987.00	$ 781,069.00	$ 23,214,056.00	$ 22,916,830.49	$ (297,225.51)
LICENSES, PERMITS AND FRANCHISES					
Animal Licenses	$ 30,000.00	$	$ 30,000.00	$ 25,613.50	$ (4,386.50)
Business Licenses	11,000.00	21,440.00	32,440.00	34,023.20	1,583.20
Construction Permits	450,000.00		450,000.00	417,002.70	(32,997.30)
Franchises	325,000.00	108,475.00	433,475.00	433,474.55	(.45)
Road Privileges and Permits	0.00	18,000.00	18,000.00	20,723.66	2,723.66
Zoning Permits	25,000.00	3,000.00	28,000.00	28,685.50	685.50
Other Licenses and Permits	18,800.00	25,037.60	43,837.60	42,853.10	(984.50)
TOTAL	$ 859,800.00	$ 175,952.60	$ 1,035,752.60	$ 1,002,376.21	$ (33,376.39)
FINES, FORFEITS, AND PENALTIES					
Vehicle Code Fines	$ 956,247.00	$ 17,000.00	$ 973,247.00	$ 1,526,368.17	$ 553,121.17
Other Court Fines	153,500.00	1,700.00	155,200.00	139,832.90	(15,367.10)
Forfeitures and Penalties	35,450.00	500.00	35,950.00	20,249.42	(15,700.58)
TOTAL	$ 1,145,197.00	$ 19,200.00	$ 1,164,397.00	$ 1,686,450.49	$ 522,053.49
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest	$ 3,477,250.00	$ 1,518,223.00	$ 4,995,473.00	$ 4,968,450.82	$ (27,022.18)
Rents and Concessions	50,585.00	3,673.00	54,258.00	50,924.55	(3,333.45)
TOTAL	$ 3,527,835.00	$ 1,521,896.00	$ 5,049,731.00	$ 5,019,375.37	$ (30,355.63)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES-ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT II
SCHEDULE D-continued

AID FROM OTHER GOVERNMENTAL AGENCIES	Original Budgeted Estimate	Adjustment	Final Estimate	Actual	Actual Over (Under) Estimate
STATE					
Alcoholic Beverage Licenses	$ 27,500.00	$ 128.00	$ 27,628.00	$ 27,627.53	$ (.47)
Highway Users Tax	2,586,000.00		2,586,000.00	2,627,889.16	41,889.16
Motor Vehicle in Lieu Tax	3,300,000.00	366,564.00	3,666,564.00	3,666,563.81	(.19)
Off-Highway in Lieu Tax	2,500.00	500.00	3,000.00	2,918.84	(81.16)
Trailer Coach in Lieu Tax	265,000.00		265,000.00	233,652.04	(31,347.96)
Other in Lieu Tax	500.00		500.00	0.00	(500.00)
Public Assistance Administration	4,749,273.00	8,128.00	4,757,401.00	4,979,725.65	222,324.65
Aid for Children-Unemployed Parent	2,641,484.00	611,931.00	3,253,415.00	3,337,515.37	84,100.37
Aid for Children-Family Group	10,393,687.00	970,820.00	11,364,507.00	12,341,963.12	977,456.12
Aid for Children-Boarding Home	1,648,426.00		1,648,426.00	1,580,501.36	(67,924.64)
Aid for Adoptions of Children	40,464.00		40,464.00	27,214.84	(13,249.16)
Aid for Crippled Children	419,500.00	26,871.00	446,371.00	192,846.73	(253,524.27)
Aid for Disabled	0.00		0.00	(135.05)	(135.05)
Aid-Prior Year	0.00		0.00	(199,989.43)	(199,989.43)
Aid for Children - APR offset	0.00		0.00	(746,231.00)	(746,231.00)
Health Administration	72,300.00		72,300.00	16,000.00	(56,300.00)
Aid for Mental Health	4,152,616.00	(145,530.00)	4,007,086.00	2,809,153.89	(1,197,932.11)
Offset-Mental Health State Hosp. Charges	140,000.00	(4,300.00)	135,700.00	691,098.59	555,398.59
Aid for Mental Health-Drug Abuse	83,528.00	20,246.00	103,774.00	159,183.94	55,409.94
Aid for Mental Health-Alcoholism Program	716,896.00	17,711.00	734,607.00	723,008.05	(11,598.95)
Aid for Tuberculosis	0.00	11,590.00	11,590.00	11,590.00	0.00
Aid for Health-Maternal & Child Health Care Grant	55,660.00		55,660.00	50,890.42	(4,769.58)
Aid for Agriculture	299,800.00		299,800.00	322,893.99	23,093.99
Weights and Measures-Licenses	500.00		500.00	1,209.84	709.84
Frank Raines Off-Highway Vehicle Bond Act	0.00	760,000.00	760,000.00	0.00	(760,000.00)
Aid for Veterans Affairs	17,000.00		17,000.00	17,670.00	670.00
Financial Aid to County	0.00	301,645.00	301,645.00	301,644.77	(.23)
Supplemental Subvention	0.00	41,500.00	41,500.00	40,811.00	(689.00)
Homeowners Property Tax Relief	1,045,450.00	8,660.00	1,054,110.00	1,053,602.64	(507.36)
Business Inventory Tax Relief	2,754,831.00	10,400.00	2,765,231.00	2,722,125.61	(43,105.39)
All Other Apportionments	0.00	893.00	893.00	929.93	36.93
Open Space Subvention	750,000.00	76,738.00	826,738.00	826,738.00	0.00
Cal Boat Grant-Las Palm	0.00	153,000.00	153,000.00	0.00	(153,000.00)
Ridesharing Project	0.00	14,400.00	14,400.00	38,585.94	24,185.94
Cal Boat Grant-BASSO	0.00	135,000.00	135,000.00	102,144.00	(32,856.00)
Litter Enforcement Grant	0.00	16,033.00	16,033.00	15,494.16	(538.84)
Litter Cleanup Project	0.00	22,889.00	22,889.00	15,821.00	(7,068.00)
Cigarette Tax	275,000.00	0.00	275,000.00	256,685.00	(18,315.00)
Tax Deeded Land Rentals	0.00		0.00	1,006.35	1,006.35
Defense Attorney Fees	4,500.00		4,500.00	4,897.74	397.74

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES-ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT II
SCHEDULE D-continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
STATE-continued					
Justice System Subvention	$ 663,871.00	$	$ 663,871.00	$ 663,871.00	$ 0.00
Sales and Use Tax Reimbursement	0.00	4,450.00	4,450.00	4,423.18	(26.82)
Abandoned Vehicle Claim	20,000.00		20,000.00	17,260.00	(2,740.00)
Council on Criminal Justice	0.00	26,184.00	26,184.00	40,717.00	14,533.00
Victim-Witness Program	0.00	28,088.00	28,088.00	12,123.03	(15,964.97)
Reimbursement Violent Crimes	0.00		0.00	218.54	218.54
County Arts Commission	3,100.00	12,000.00	15,100.00	12,000.00	(3,100.00)
924 Training Program	0.00	29,333.70	29,333.70	29,323.70	(10.00)
Dental Prevention	13,500.00	13,500.00	27,000.00	4,659.17	(22,340.83)
Lab Tests	4,500.00		4,500.00	428.25	(4,071.75)
Sterilization Service	7,000.00		7,000.00	0.00	(7,000.00)
Air Pollution	79,670.00	12,000.00	91,670.00	91,071.00	(599.00)
CDA Operating Grant	545,836.00	15,743.00	561,579.00	167,072.77	(394,506.23)
CDA Sub Grantees	0.00	141,987.00	141,987.00	508,976.00	366,989.00
49-99 Library System	16,600.00		16,600.00	17,504.97	904.97
Mandated Costs	175,000.00		175,000.00	237,607.98	62,607.98
Conservatorship Investigator	51,734.00		51,734.00	45,904.69	(5,829.31)
Juvenile Justice Delinquency Prevention	0.00		0.00	903.44	903.44
Fraud Collection Incentive Payment	2,829.00		2,829.00	1,690.36	(1,138.64)
Refugee-Prevention Health	0.00	25,000.00	25,000.00	25,000.00	0.00
Court Referral	807.00		807.00	4,696.57	3,889.57
EPSDT	56,501.00		56,501.00	34,848.52	(21,652.48)
Health Care Buy Out	3,371,716.00		3,371,716.00	3,371,716.00	0.00
Child Health & Disability Prevention	99,900.00		99,900.00	63,780.49	(36,119.51)
Screening Exams	152,000.00		152,000.00	157,456.04	5,456.04
Family Planning	217,000.00	143,985.00	360,985.00	363,408.89	2,423.89
Special Circumstances-Welfare	300,000.00		300,000.00	341,278.92	41,278.92
APSB	11,000.00		11,000.00	4,645.00	(6,355.00)
Child Support Enforcement Incentive	225,000.00		225,000.00	227,986.54	2,986.54
TOTAL	$ 42,459,979.00	$ 3,878,087.70	$ 46,338,066.70	$ 44,705,819.88	$ (1,632,246.82)
FEDERAL					
Public Assistance-Family Support	$ 690,000.00	$	$ 690,000.00	$ 948,734.15	$ 258,734.15
Public Assistance-Welfare Administration	5,512,674.00	12,815.00	5,525,489.00	4,989,183.00	(536,306.00)
Aid for Children-Unemployed Parent	2,266,362.00	542,171.00	2,808,533.00	3,099,663.58	291,130.58
Aid for Children-Family Group	11,695,805.00	1,085,672.00	12,781,477.00	13,888,644.13	1,107,167.13
Aid for Children-Boarding Home	637,588.00		637,588.00	524,338.04	(113,249.96)
Aid for Children-APR Offset	0.00		0.00	(796,941.00)	(796,941.00)
Aid-Prior Year	0.00		0.00	(255,374.74)	(255,374.74)
Aid for Disabled	0.00		0.00	(175.20)	(175.20)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES-ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT II
SCHEDULE D-continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
Federal-continued					
Energy Assistance	$ 0.00	$	$ 0.00	$ (1,826.61)	$ (1,826.61)
Health Administration	50,000.00		50,000.00	34,955.00	(15,045.00)
Immunization Assessment	57,700.00		57,700.00	25,200.00	(32,500.00)
Grazing Fees	325.00		325.00	424.83	99.83
In Lieu Taxes-Housing	9,000.00	1,430.00	10,430.00	10,494.67	64.67
Entitlement Lands	3,000.00		3,000.00	3,615.00	615.00
409 Funds (Drug Abuse)	24,430.00	1,222.00	25,652.00	34,579.72	8,927.72
National Institute of Drug Abuse Grant	158,092.00	149.00	158,241.00	185,261.87	27,020.87
SSI-Alcoholism Program	99,233.00	(5,627.00)	93,606.00	0.00	(93,606.00)
Children Services-National Inst. of Mental Health	27,850.00		27,850.00	42,218.58	14,368.58
Emergency Services-National Inst. of Mental Health	66,644.00		66,644.00	61,804.55	(4,839.45)
Civil Defense	28,360.00		28,360.00	4,152.17	(24,207.83)
Court Referral	0.00	24,600.00	24,600.00	9,422.01	(15,177.99)
National Inst. of Mental Health-Tuolumne	7,430.00		7,430.00	0.00	(7,430.00)
Family Planning	96,383.00	31,500.00	127,883.00	136,136.00	8,253.00
HUD Block	350,000.00		350,000.00	1,568.72	(348,431.28)
Career Crime Prosecution	52,917.00		52,917.00	40,325.44	(12,591.56)
Inmate Education	0.00	12,043.00	12,043.00	9,318.00	(2,725.00)
Office of Criminal Justice Planning	0.00	30,468.00	30,468.00	7,691.00	(22,777.00)
D.A. Automated Case Process	0.00	65,936.00	65,936.00	36,205.00	(29,731.00)
Correctional Program Coordinator	21,434.00	66.00	21,500.00	14,698.77	(6,801.23)
PSRO	0.00		0.00	316.25	316.25
Cuban Refugee	6,700.00		6,700.00	0.00	(6,700.00)
Indochinese	632,958.00	348,144.00	981,102.00	933,867.00	(47,235.00)
Revenue Sharing	0.00	1,628,541.00	1,628,541.00	1,628,541.00	0.00
Child Support Enforcement Incentive	175,000.00		175,000.00	279,468.23	104,468.23
Flood Control	0.00	10,000.00	10,000.00	9,570.16	(429.84)
TOTAL	$ 22,669,885.00	$ 3,789,130.00	$ 26,459,015.00	$ 25,906,079.32	$ (552,935.68)
FEDERAL MANPOWER PROGRAMS--MEMO (See Total)					
CETA II					
CETA Two-D 79/80 PSE				$ 236,334.87	$ 236,334.87
CETA Two-D 79/80 Contracts				356,403.57	356,403.57
CETA Two-B,C 79/80				833,732.45	833,732.45
CETA Two-D 81-PSE				648,000.00	648,000.00
CETA Two-D 81-Contracts				344,000.00	344,000.00
CETA Two-B,C 81				3,318,000.00	3,318,000.00

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES-ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT II
SCHEDULE D-continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
FEDERAL MANPOWER PROGRAMS--MEMO-continued					
CETA IV					
YETP 79/80				$ 358,989.15	$ 358,989.15
YCCIP 79/80				59,563.48	59,563.48
SYEP 80				727,429.41	727,429.41
YETP 81				777,000.00	777,000.00
YCCIP 81				132,000.00	132,000.00
CETA VI					
78/79					
79/80 PSE				221,977.09	221,977.09
79/80 Contracts				91,820.19	91,820.19
81 PSE				659,000.00	659,000.00
CETA VII					
PSIP 79/80 Administration				153,387.23	153,387.23
PSIP-81				201,000.00	201,000.00
CETA ADMINISTRATION POOL					
CETA Programs 80				694,589.30	(1,602,272.70)
CETA Programs 81				1,639,000.00	1,639,000.00
CETA PROGRAMS-ESTIMATED REVENUE	$ 18,455,954.00		$ 18,455,954.00	0.00	(16,159,092.00)
TOTAL FEDERAL MANPOWER	$ 18,455,954.00	$ 0.00	$ 18,455,954.00	$11,452,226.74	$(7,003,727.26)
OTHER GOVERNMENTAL AGENCIES					
County Schools Service Fund Support of Superintendent of School Budget	$ 226,520.00	$ 0.00	$ 226,520.00	$ 179,207.94	$ (47,312.06)
TOTAL AID FROM OTHER GOVERNMENTAL AGENCIES	$ 83,812,338.00	$ 7,667,217.70	$ 91,479,555.70	$82,243,333.88	$(9,236,221.82)
CHARGES FOR CURRENT SERVICES					
Assessment & Tax Collection Fees	$ 500.00	$ 100.00	$ 600.00	$ 574.69	$ (25.31)
Auditing and Accounting Fees	201,256.00	26,317.00	227,573.00	240,291.19	12,718.19
Election Services	150,000.00		150,000.00	102,583.79	(47,416.21)
Inheritance Tax Fees	21,000.00		21,000.00	17,498.40	(3,501.60)
Legal Services	46,500.00	19,577.00	66,077.00	56,962.33	(9,114.67)
Planning & Engineering Services	23,000.00	21,000.00	44,000.00	43,867.01	(132.99)
Agricultural Services	50,500.00	1,500.00	52,000.00	50,566.48	(1,433.52)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES-ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT II
SCHEDULE D-continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
CHANGES FOR CURRENT SERVICES-continued					
Civil Process Services	$ 179,150.00	$ 8,030.00	$ 187,180.00	$ 191,832.18	$ 4,652.18
Court Fees & Costs	353,000.00	78,360.00	431,360.00	473,498.75	42,138.75
Estate Fees	50,000.00	20,000.00	70,000.00	63,245.08	(6,754.92)
Humane Services	90,000.00	47,000.00	137,000.00	175,555.11	38,555.11
Law Enforcement Services	40,500.00	12,000.00	52,500.00	61,099.79	8,599.79
Recording Fees	340,500.00	25,000.00	365,500.00	300,842.88	(64,657.12)
Health Fees	220,600.00	78,900.00	299,500.00	303,166.03	3,666.03
Mental Health Services	1,427,400.00	140,587.00	1,567,987.00	788,392.27	(779,594.73)
Drug Abuse Service	67,535.00	(18,849.00)	48,686.00	37,261.94	(11,424.06)
Alcoholism Treatment Program Services	42,600.00	2,808.00	45,408.00	29,859.26	(15,548.74)
Family Planning	31,000.00		31,000.00	26,702.18	(4,297.82)
Adoption Fees	3,000.00	1,500.00	4,500.00	4,500.00	0.00
California Children's Services	40,000.00		40,000.00	33,327.87	(6,672.13)
Institutional Care and Services	210,766.00	95,792.00	306,558.00	386,628.99	80,070.99
Educational Services	46,000.00		46,000.00	31,382.65	(14,617.35)
Library Services	100,000.00	1,750.00	101,750.00	98,852.96	(2,897.04)
Parks and Recreation	252,000.00	6,000.00	258,000.00	313,456.50	55,456.50
Fingerprint Fees	7,500.00	2,500.00	10,000.00	9,782.35	(217.65)
Medi-Care/Medi-Cal-Hospital-Prior Year	0.00	856,264.00	856,264.00	856,264.00	0.00
Contribution-CCA	0.00	1,022.00	1,022.00	1,022.00	0.00
Burial Reimbursements	7,000.00		7,000.00	3,123.84	3,876.16
Vehicle Code Administration-ATP		6,200.00	6,200.00	6,840.00	640.00
Bail Deposit Fee	0.00	22,500.00	22,500.00	21,685.00	(815.00)
Other-Bond Registration	0.00	100.00	100.00	85.00	(15.00)
Emergency Services - Cities	16,545.00		16,545.00	0.00	(16,545.00)
Arbitration Fees	45,000.00		45,000.00	25,996.68	(19,003.32)
Litter Enforcement-Cities	4,033.00		4,033.00	0.00	(4,033.00)
Weed Eradication Fees	3,000.00	700.00	3,700.00	4,540.00	840.00
Womens' Refuge Center	0.00	1,700.00	1,700.00	1,826.40	126.40
Other-Fire Warden	2,000.00	3,000.00	5,000.00	15,484.68	10,484.68
Administrative Services - Air Pollution	5,526.00		5,526.00	0.00	(5,526.00)
Interim Assistance Repayment	52,306.00	33,000.00	85,306.00	86,079.64	773.64
Air Pollution Fees	52,000.00	10,000.00	62,000.00	62,204.00	204.00
General Relief Repayment	1,036.00	6,500.00	7,536.00	7,788.35	252.35
Enviromental Reports	1,000.00	1,060.00	2,060.00	1,993.10	(66.90)
Other-Various	0.00		0.00	1,343.24	1,343.24
TOTAL	$ 4,183,753.00	$ 1,511,918.00	$ 5,695,671.00	$ 4,938,006.61	$ (757,664.39)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES-ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT II
SCHEDULE D-continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
OTHER REVENUE					
Sales of Fixed Assets	$ 7,500.00	$ 0.00	$ 7,500.00	$ 0.00	$ (7,500.00)
Other Sales	12,700.00	1,420.00	14,120.00	7,265.98	(6,854.02)
Unclaimed Estates	850.00	0.00	850.00	371.05	(478.95)
Cancelled Warrants and Unclaimed Money	20,700.00	546.00	21,246.00	20,844.16	(401.84)
Damage, Restitution, Refunds, Insurance	17,950.00	18,600.00	36,550.00	98,781.15	62,231.15
Donations and Contributions	3,000.00	10,985.00	13,985.00	14,968.55	983.55
County Cash Match	100,835.00	7,325.00	108,160.00	11,991.92	(96,168.08)
Jury Witness Fee Reimbursement	7,000.00	1,000.00	8,000.00	8,206.73	206.73
Copies Prepared	7,500.00	2,960.00	10,460.00	14,546.68	4,086.68
Assigned Counsel Reimbursement	1,500.00	2,100.00	3,600.00	2,793.47	(806.53)
Other Revenue-Roads	19,000.00	0.00	19,000.00	554,658.19	535,658.19
Other Revenue-Various	5,000.00	11,431.00	16,431.00	11,384.79	(5,046.21)
TOTAL	$ 203,535.00	$ 56,367.00	$ 259,902.00	$ 745,812.67	$ 485,910.67
GRAND TOTAL BY TYPE	$116,165,445.00	$11,733,620.30	$127,899,065.30	$118,552,185.72	$(9,346,879.58)
BREAKDOWN BY FUND					
GENERAL FUND					
Taxes	$ 20,517,855.00	$ 561,499.00	$ 21,079,354.00	$ 20,724,514.93	$ (354,839.07)
Licenses, Permits & Franchises	859,800.00	157,952.60	1,017,752.60	981,652.55	(36,100.05)
Fines & Forfeits & Penalties	331,450.00	500.00	331,950.00	643,185.17	311,235.17
Revenue From Use of Money & Property	3,076,585.00	695,496.00	3,772,081.00	3,744,720.91	(27,360.09)
Aid From Other Governmental Agencies	62,341,550.00	5,898,704.70	68,240,254.70	66,059,524.88	(2,180,729.82)
Charges for Current Services	4,131,753.00	1,496,918.00	5,628,671.00	4,870,871.43	(757,799.57)
Other Revenue	118,535.00	56,367.00	174,902.00	155,591.06	(19,310.94)
TOTAL GENERAL FUND	$ 91,377,528.00	$ 8,867,437.30	$100,244,965.30	$ 97,180,060.93	$(3,064,904.37)
ROAD FUND					
Taxes	$ 1,492,000.00	$ 4,000.00	$ 1,496,000.00	$ 1,530,874.52	$ 34,874.52
Licenses & Permits	0.00	18,000.00	18,000.00	20,723.66	2,723.66
Fines, Forfeits & Penalties	650,000.00	0.00	650,000.00	850,988.69	200,988.69
Revenue From Use of Money & Property	400,000.00	125,000.00	525,000.00	522,846.30	(2,153.70)
Aid From Other Governmental Agencies	2,586,000.00	10,000.00	2,596,000.00	2,637,459.32	41,459.32
Charges for Current Service	0.00	5,000.00	5,000.00	4,931.18	(68.82)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES-ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT II
SCHEDULE D-continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
ROAD FUND-continued					
Other Revenue	$ 40,000.00	$	$ 40,000.00	$ 578,259.69	$ 538,259.69
TOTAL ROAD FUND	$ 5,168,000.00	$ 162,000.00	$ 5,330,000.00	$ 6,146,083.36	$ 816,083.36
LITTER CLEANUP FUND					
Fines, Forfeits and Penalties	$ 500.00	$ 0.00	$ 500.00	$ 137.88	$ (362.12)
TOTAL LITTER CLEANUP FUND	$ 500.00	$ 0.00	$ 500.00	$ 137.88	$ (362.12)
OFF-HIGHWAY VEHICLE FUND					
Revenue From Use of Money & Property	$ 750.00	$ 900.00	$ 1,650.00	$ 1,587.46	$ (62.54)
Aid From Other Governmental Agencies	2,500.00	500.00	3,000.00	2,918.84	(81.16)
TOTAL OFF-HIGHWAY VEHICLE FUND	$ 3,250.00	$ 1,400.00	$ 4,650.00	$ 4,506.30	$ (143.70)
COUNTY SUPERINTENDENT OF SCHOOLS FUND					
Taxes	$ 225,800.00	$ 5,000.00	$ 230,800.00	$ 237,536.24	$ 6,736.24
Revenue From Use of Money & Property	500.00		500.00	0.00	(500.00)
Aid From Other Governmental Agencies	47,444.00	7,420.00	54,864.00	54,853.00	(11.00)
Other Revenue	226,520.00		226,520.00	179,207.94	(47,312.06)
TOTAL COUNTY SUPERINTENDENT OF SCHOOLS	$ 500,264.00	$ 12,420.00	$ 512,684.00	$ 471,597.18	$ (41,086.82)
DEBT SERVICE FUND					
Taxes	$ 68,182.00	$ 194,300.00	$ 262,482.00	$ 261,879.00	$ (603.00)
Revenue From Use of Money & Property	50,000.00	28,000.00	78,000.00	77,966.59	(33.41)
Aid From Other Governmental Agencies	45,600.00	8,500.00	54,100.00	18,149.16	(35,950.84)
TOTAL DEBT SERVICE FUND	$ 163,782.00	$ 230,800.00	$ 394,582.00	$ 357,994.75	$ (36,587.25)
COUNTY FIRE SERVICE FUND					
Taxes	$ 129,150.00	$ 16,270.00	$ 145,420.00	$ 162,025.80	$ 16,605.80
Aid From Other Governmental Agencies	27,100.00	3,400.00	30,500.00	30,163.00	(337.00)
TOTAL COUNTY FIRE SERVICE FUND	$ 156,250.00	$ 19,670.00	$ 175,920.00	$ 192,188.80	$ 16,268.80

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES-ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT II
SCHEDULE D-continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
BREAKDOWN BY FUND, Continued					
FISH AND GAME FUND					
Fines, Forfeits and Penalties	$ 2,000.00	$ 1,700.00	$ 3,700.00	$ 4,048.75	$ 348.75
TOTAL FISH & GAME FUND	$ 2,000.00	$ 1,700.00	$ 3,700.00	$ 4,048.75	$ 348.75
DEPARTMENT OF JUSTICE, ALCOHOL, & DRUG ANALYSIS					
Fines, Forfeits and Penalties	$ 161,247.00	$ 17,000.00	$ 178,247.00	$ 188,090.00	$ 9,843.00
TOTAL DEPARTMENT OF JUSTICE, ALCOHOL & DRUG ANALYSIS	$ 161,247.00	$ 17,000.00	$ 178,247.00	$ 188,090.00	$ 9,843.00
GENERAL REVENUE SHARING FUND					
Revenue From Use of Money & Property	$ 0.00	$ 665,000.00	$ 665,000.00	$ 664,813.35	$ (186.65)
Aid From Other Governmental Agencies	0.00	1,628,541.00	1,628,541.00	1,628,541.00	0.00
TOTAL GENERAL REVENUE SHARING FUND	$ 0.00	$ 2,293,541.00	$ 2,293,541.00	$ 2,293,354.35	$ (186.65)
PUBLIC EMPLOYMENT PROGRAMS					
Aid From Other Governmental Agencies:					
CETA IID 79/80	$ 0.00	$ 0.00	$ 0.00	$ 592,738.44	$ 592,738.44
CETA IID PSE 81	0.00	0.00	0.00	992,000.00	992,000.00
CETA IIB 79/80	0.00	0.00	0.00	833,732.45	833,732.45
CETA IIB,C 81	0.00	0.00	0.00	3,318,000.00	3,318,000.00
CETA IV YETP 81	0.00	0.00	0.00	777,000.00	777,000.00
CFTA IV YETP 79/80	0.00	0.00	0.00	358,989.15	358,989.15
CETA IV YCCIP 81	0.00	0.00	0.00	132,000.00	132,000.00
CETA IV YCCIP 79/80	0.00	0.00	0.00	59,563.48	59,563.48
CETA IV SYEP 80	0.00	0.00	0.00	727,429.41	727,429.41
CETA VI 79/80	0.00	0.00	0.00	313,797.28	313,797.28
CETA VI Fund	0.00	0.00	0.00	659,000.00	659,000.00
CETA VII PSIP 79/80	0.00	0.00	0.00	153,387.23	153,387.23
CETA VII PSIP 81	0.00	0.00	0.00	201,000.00	201,000.00
CETA Administration Pool 79/80	18,455,954.00	0.00	18,455,954.00	694,589.30	(17,761,364.70)
CETA Administration Pool 81	0.00	0.00	0.00	1,639,000.00	1,639,000.00
TOTAL PUBLIC EMPLOYMENT PROGRAMS	$ 18,455,954.00	$ 0.00	$ 18,455,954.00	$ 11,452,226.74	$ (7,003,727.26)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES-ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT II
SCHEDULE D, continued

	Original Budgeted Estimate	Adjustment	Final Estimate	Actual	Actual Over (Under) Estimate
BREAKDOWN BY FUND, continued					
COUNCIL ON CRIMINAL JUSTICE					
Aid From Other Govermental Agencies	$ 0.00	$ 56,652.00	$ 56,652.00	$ 48,408.00	$ (8,244.00)
Other Revenue	0.00	0.00	0.00	11,961.92	11,961.92
TOTAL COUNCIL ON CRIMINAL JUSTICE	$ 0.00	$ 56,652.00	$ 56,652.00	$ 60,369.92	$ 3,717.92
AIR POLLUTION CONTROL					
Revenue From Use of Money & Property	$ 0.00	$ 7,500.00	$ 7,500.00	$ 7,440.76	$ (59.24)
Aid From Other Governmental Agencies	79,670.00	53,500.00	133,170.00	131,882.00	(1,288.00)
Charges For Current Services	52,000.00	10,000.00	62,000.00	62,204.00	204.00
Other Revenue	45,000.00		45,000.00	0.00	(45,000.00)
TOTAL AIR POLLUTION CONTROL	$ 176,670.00	$ 71,000.00	$ 247,670.00	$ 201,526.76	$ (46,143.24)
GRAND TOTAL BY FUND	$116,165,445.00*	$ 11,733,620.30	$127,899,065.30	$118,552,185.72	$ (9,346,879.58)

* Refer to Stanislaus County Final Budget, Fiscal Year 1980-1981, Page 17.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPRORIATIONS
FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS				
	Budgeted July 1, 1980	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
GROUPED BY FUNCTION					
GENERAL					
LEGISLATIVE AND ADMINISTRATIVE					
Board of Supervisors	$ 283,525.00	$ 789.00	$ 0.00	$ 17,360.29	$ 301,674.29
Chief Administrative Officer	310,258.00	165.00	500.00	8,218.35	319,141.35
TOTAL	$ 593,783.00	$ 954.00	$ 500.00	$ 25,578.64	$ 620,815.64
FINANCE					
Assessor	$ 2,077,230.00	$ 705.00	$ 0.00	$ 3,188.92	$ 2,081,123.92
Auditor-Controller	461,183.00	0.00	77,803.74	58,524.47	597,511.21
Auditor-Controller-CETA Accounting	0.00	0.00	(26,285.00)	0.00	(26,285.00)
Purchasing Agent	38,470.00	684.00	0.00	20,835.29	59,989.29
Treasurer & Tax Collector	468,478.00	8,786.00	0.00	26,985.64	504,249.64
Treasurer & Tax Collector--Collection Division	41,888.00	33,835.90	36,000.00	89,989.00	201,712.90
TOTAL	$ 3,087,249.00	$ 44,010.90	$ 87,518.74	$ 199,523.32	$ 3,418,301.96
COUNSEL					
County Counsel	$ 343,279.00	$ 0.00	$ 6,539.53	$ 1,270.95	$ 351,089.48
TOTAL	$ 343,279.00	$ 0.00	$ 6,539.53	$ 1,270.95	$ 351,089.48
PERSONNEL					
Personnel	$ 69,937.00	$ 808.00	$ 10,409.00	$ 34,314.14	$ 115,468.14
TOTAL	$ 69,937.00	$ 808.00	$ 10,409.00	$ 34,314.14	$ 115,468.14
ELECTIONS					
County Clerk	$ 550,654.00	$ 38,125.00	$ 12,463.44	$ 6,505.85	$ 607,748.29
TOTAL	$ 550,654.00	$ 38,125.00	$ 12,463.44	$ 6,505.85	$ 607,748.29
PROPERTY MANAGEMENT					
Building Maintenance	$ 46,073.00	$ 21,936.35	$ 0.00	$ 52,633.82	$ 120,643.17
TOTAL	$ 46,073.00	$ 21,936.35	$ 0.00	$ 52,633.82	$ 120,643.17

AUDITOR'S EXHIBIT II
SCHEDULE E

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 164,666.29	$ 136,019.62	$ 0.00	$ 0.00	$ 845.00	$ 301,530.91	$ 143.38
270,056.84	75,370.51	0.00	(14,703.06)	879.00	331,603.29	(12,461.94)
$ 434,723.13	$ 211,390.13	$ 0.00	$ (14,703.06)	$ 1,724.00	$ 633,134.20	$ (12,318.56)
$ 1,669,946.71	$ 377,746.76	$ 1,703.21	$ (971.64)	$ 31,530.45	$ 2,079,955.49	$ 1,168.43
877,756.08	223,390.13	473.82	(698,221.47)	5,900.00	409,298.56	188,212.65
179,758.91	0.00	0.00	(179,758.91)	0.00	0.00	(26,285.00)
254,977.55	80,675.74	0.00	(323,698.70)	0.00	11,954.59	48,034.70
449,347.64	140,448.93	157.94	(113,647.97)	6,534.00	482,840.54	21,409.10
472,708.06	157,332.26	24,096.60	(628,166.80)	354.00	26,324.12	175,388.78
$ 3,904,494.95	$ 979,593.82	$ 26,431.57	$ (1,944,465.49)	$ 44,318.45	$ 3,010,373.30	$ 407,928.66
$ 340,745.61	$ 53,413.48	$ 977.85	$ (97,457.97)	$ 7,500.00	$ 305,178.97	$ 45,910.51
$ 340,745.61	$ 53,413.48	$ 977.85	$ (97,457.97)	$ 7,500.00	$ 305,178.97	$ 45,910.51
$ 355,997.69	$ 108,170.45	$ 987.39	$ (479,625.56)	$ 70.00	$ (14,400.03)	$ 129,868.17
$ 355,997.69	$ 108,170.45	$ 987.39	$ (479,625.56)	$ 70.00	$ (14,400.03)	$ 129,868.17
$ 239,644.86	$ 307,626.68	$ 3,400.63	$ (60.00)	$ 8,494.00	$ 559,106.17	$ 48,642.12
$ 239,644.86	$ 307,626.68	$ 3,400.63	$ (60.00)	$ 8,494.00	$ 559,106.17	$ 48,642.12
$ 1,385,276.23	$ 895,856.76	$ 6,489.02	$ (2,235,462.74)	$ 12,320.76	$ 64,480.03	$ 56,163.14
$ 1,385,276.23	$ 895,856.76	$ 6,489.02	$ (2,235,462.74)	$ 12,320.76	$ 64,480.03	$ 56,163.14

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPIATIONS
FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS				
	Budgeted July 1, 1980	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
PLANT ACQUISITION					
Airport Improvement	$ 2,500.00	$ 87,625.00	$ 0.00	$ 0.00	$ 90,125.00
Capital Improvement	0.00	157,973.41	1,056,321.98	78,783.75	1,293,079.14
HUD Block Grant	350,000.00	693,387.72	0.00	0.00	1,043,387.72
Special Revenue Sharing Projects (1)	2,916,372.00	1,420,915.27	303,311.00	0.00	4,640,598.27
TOTAL	$ 3,268,872.00	$ 2,359,901.40	$ 1,359,632.98	$ 78,783.75	$ 7,067,190.13
PROMOTION					
Advertising County Resources	$ 2,554.00	$ 0.00	$ 300.00	$ 0.00	$ 2,854.00
TOTAL	$ 2,554.00	$ 0.00	$ 300.00	$ 0.00	$ 2,854.00
OTHER GENERAL					
Retirement Board	$ 17,702.00	$ 0.00	$ 0.00	$ 32,607.72	$ 50,309.72
Risk Management	2,452.00	71.60	0.00	11,911.87	14,435.47
Public Works--Administrative	0.00	0.00	0.00	13,748.42	13,748.42
Public Works--Engineering	543,606.00	3,148.27	0.00	30,987.81	577,742.08
TOTAL	$ 563,760.00	$ 3,219.87	$ 0.00	$ 89,255.82	$ 656,235.69
TOTAL GENERAL FUNCTION	$ 8,526,161.00	$ 2,468,955.52	$ 1,477,363.69	$ 487,866.29	$ 12,960,346.50
PUBLIC PROTECTION					
JUDICIAL					
Superior Court	$ 886,292.00	$ 22.00	$ 8,600.00	$ 262,352.60	$ 1,157,266.60
Stanislaus County Municipal Court	1,829,461.00	4,495.00	11,686.37	289,224.61	2,134,866.98
Council on Criminal Justice	0.00	621.00	15,720.00	0.00	16,341.00
Council on Criminal Justice-Adm. Contract	33,883.00	0.00	5,076.00	28,462.97	67,421.97
Municipal Court Referral, 2nd Year	0.00	15,045.67	31,895.00	0.00	46,940.67
County Clerk-Recorder	879,934.00	7,785.00	0.00	45,986.13	933,705.13
District Attorney	1,895,931.00	1,215.00	(7,000.00)	49,529.42	1,939,675.42
DA Automated Case Project	0.00	0.00	131,871.00	0.00	131,871.00
Family Support Division	1,095,285.00	1,178.00	0.00	43,619.77	1,140,082.77
Grand Jury	12,450.00	0.00	0.00	0.00	12,450.00
Career Criminal Prosecution	77,875.00	2,045.56	9,000.00	0.00	88,920.56
Public Defender	669,119.00	630.00	0.00	64,439.28	734,188.28
Department of Justice Alcohol and Drug	198,450.00	8,000.00	0.00	0.00	206,450.00
TOTAL	$ 7,578,680.00	$ 41,037.23	$ 206,848.37	$ 783,614.78	$ 8,610,180.38

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 0.00	$ 0.00	$ 51,966.65	$ 0.00	$ 31,000.00	$ 82,966.65	$ 7,158.35
0.00	0.00	158,079.07	0.00	154,751.09	312,830.16	980,248.98
0.00	174,318.25	0.00	0.00	2,250.00	176,568.25	866,819.47
0.00	150,462.69	1,958,354.40	0.00	2,055,844.69	4,164,661.78	475,936.49
$ 0.00	$ 324,780.94	$ 2,168,400.12	$ 0.00	$ 2,243,845.78	$ 4,737,026.84	$ 2,330,163.29
$ 0.00	$ 2,812.87	$ 0.00	$ 0.00	$ 0.00	$ 2,812.87	$ 41.13
$ 0.00	$ 2,812.87	$ 0.00	$ 0.00	$ 0.00	$ 2,812.87	$ 41.13
$ 0.00	$ 9,543,078.72	$ 0.00	$ (9,542,878.72)	$ 0.00	$ 200.00	$ 50,109.72
129,818.87	1,044,875.13	0.00	(1,191,476.94)	100.00	(16,682.94)	31,118.41
117,623.42	43,906.95	0.00	(206,748.95)	210.00	(45,008.58)	58,757.00
817,219.73	225,683.97	1,095.67	(747,306.68)	1,573.11	298,265.80	279,476.28
$ 1,064,662.02	$ 10,857,544.77	$ 1,095.67	$(11,688,411.29)	$ 1,883.11	$ 236,774.28	$ 419,461.41
$ 7,725,544.49	$ 13,741,189.90	$ 2,207,782.25	$(16,460,186.11)	$ 2,320,156.10	$ 9,534,486.63	$ 3,425,859.87
$ 467,611.28	$ 703,351.92	$ 0.00	$ (14,381.55)	$ 194.40	$ 1,156,776.05	$ 490.55
1,255,391.80	860,522.41	14,065.15	0.00	3,677.00	2,133,656.36	1,210.62
0.00	73,312.81	0.00	0.00	0.00	73,312.81	(56,971.81)
56,113.97	0.00	0.00	0.00	0.00	56,113.97	11,308.00
28,498.44	4,507.41	0.00	0.00	13,934.82	46,940.67	0.00
695,924.31	192,121.30	2,447.87	(2,428.16)	4,271.00	892,336.32	41,368.81
1,637,969.57	311,418.95	7,148.69	(75,620.85)	7,954.00	1,888,870.36	50,805.06
0.00	20,249.75	29,609.19	0.00	82,012.06	131,871.00	0.00
866,193.31	270,278.46	1,054.70	0.00	1,960.00	1,139,486.47	596.30
0.00	9,566.36	0.00	0.00	0.00	9,566.36	2,883.64
79,305.49	3,363.90	0.00	0.00	6,251.17	88,920.56	0.00
632,504.31	96,714.57	1,956.88	0.00	2,628.40	733,804.16	384.12
0.00	141,844.00	0.00	0.00	20,000.00	161,844.00	44,606.00
$ 5,719,512.48	$ 2,687,251.84	$ 56,282.48	$ (92,430.56)	$ 142,882.85	$ 8,513,499.09	$ 96,681.29

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS				
	Budgeted July 1, 1980	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
POLICE PROTECTION					
Sheriff	$ 5,665,402.00	$ 7,629.69	$ 18,536.06	$ 322,111.81	$ 6,013,679.56
Drug Enforcement	228,897.00	0.00	0.00	6,749.73	235,646.73
Marshal	473,932.00	100.00	0.00	55,282.63	529,314.63
TOTAL	$ 6,368,231.00	$ 7,729.69	$ 18,536.06	$ 384,144.17	$ 6,778,640.92
DETENTION AND CORRECTION					
Correctional Program Coordinator	$ 23,823.00	$ 8,822.21	$ 66.00	$ 0.00	$ 32,711.21
County Jail	2,091,915.00	11,006.74	0.00	42,750.85	2,145,672.59
County Justice System	663,871.00	69,864.91	0.00	0.00	733,735.91
Honor Farm	989,850.00	12,570.43	0.00	26,764.47	1,029,184.90
Juvenile Hall	1,573,283.00	5,723.56	13,372.64	27,004.99	1,619,384.19
Probation	2,324,789.00	2,201.00	3,375.00	76,596.02	2,406,961.02
Womens' Detention	549,373.00	633.00	0.00	49,759.68	599,765.68
TOTAL	$ 8,216,904.00	$ 110,821.85	$ 16,813.64	$ 222,876.01	$ 8,567,415.50
FIRE PROTECTION					
Fire Warden--General Fund	$ 233,089.00	$ 4,612.54	$ 223,520.00	$ 109,629.87	$ 570,851.41
Fire Warden--County Fire Service Fund	473,242.00	0.00	0.00	0.00	473,242.00
TOTAL	$ 706,331.00	$ 4,612.54	$ 223,520.00	$ 109,629.87	$ 1,044,093.41
PROTECTIVE INSPECTION					
Abandoned Vehicle Abatement	$ 29,663.00	$ 0.00	$ 0.00	$ 11,957.92	$ 41,620.92
Agricultural Commissioner	881,984.00	454.00	5,600.00	17,292.85	905,330.85
Building Inspection	449,997.00	10.00	0.00	37,975.02	487,982.02
TOTAL	$ 1,361,644.00	$ 464.00	$ 5,600.00	$ 67,225.79	$ 1,434,933.79
OTHER PROTECTION					
Animal Control	$ 437,967.00	$ 1,411.01	$ 6,000.00	$ 2,866.53	$ 448,244.54
Conservatorship Investigator	51,734.00	0.00	0.00	0.00	51,734.00
Consumer Affairs Coordinator	107,208.00	211.00	0.00	3,681.38	111,100.38
Coroner	249,679.00	376.16	0.00	7,116.32	257,171.48
Fish and Game Propagation	6,070.00	0.00	0.00	0.00	6,070.00
Litter Enforcement Grant-2nd Year	0.00	0.00	12,000.00	0.00	12,000.00
Litter Enforcement Grant-1st Year	0.00	3,141.84	4,033.00	1,536.72	8,711.56
Office of Emergency Services	56,484.00	9,002.00	750.00	13,272.85	79,508.85
Planning and Community Development	493,070.00	0.00	0.00	0.00	493,070.00
SAAG Administration Contract	168,418.00	0.00	0.00	11,556.91	179,974.91
Local Agency Formation Commission	52,741.00	0.00	0.00	2,921.21	55,662.21
Victim/Witness Program	0.00	0.00	28,088.00	0.00	28,088.00

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 4,598,946.84	$ 1,441,470.10	$ 10,972.94	$ (57,482.61)	$ 6,290.05	$ 6,000,197.32	$ 13,482.24
172,593.13	60,651.73	0.00	0.00	0.00	233,244.86	2,401.87
437,041.07	81,681.90	7,288.77	0.00	2,296.83	528,308.57	1,006.06
$ 5,208,581.04	$ 1,583,803.73	$ 18,261.71	$ (57,482.61)	$ 8,586.88	$ 6,761,750.75	$ 16,890.17
$ 17,756.00	$ 5,528.80	$ 4,028.03	$ 0.00	$ 5,398.38	$ 32,711.21	$ 0.00
1,466,031.85	530,964.75	17,355.08	(22,893.04)	7,169.49	1,998,628.13	147,044.46
449,416.37	210,056.30	2,611.40	0.00	71,651.84	733,735.91	0.00
682,338.47	324,883.34	2,888.29	0.00	10,321.00	1,020,431.10	8,753.80
1,196,754.03	382,893.62	8,845.53	0.00	9,420.26	1,597,913.44	21,470.75
1,838,706.87	622,312.74	1,589.50	(57,078.98)	1,599.41	2,407,129.54	(168.52)
457,722.49	138,427.59	567.24	0.00	2,771.60	599,488.92	276.76
$ 6,108,726.08	$ 2,215,067.14	$ 37,885.07	$ (79,972.02)	$ 108,331.98	$ 8,390,038.25	$ 177,377.25
$ 464,715.53	$ 294,175.03	$ 11,730.72	$ (193,071.92)	$ 1,042.80	$ 578,592.16	$ (7,740.75)
0.00	193,071.92	0.00	0.00	0.00	193,071.92	280,170.08
$ 464,715.53	$ 487,246.95	$ 11,730.72	$ (193,071.92)	$ 1,042.80	$ 771,664.08	$ 272,429.33
$ 9,981.79	$ 18,802.92	$ 0.00	$ 0.00	$ 0.00	$ 28,784.71	$ 12,836.21
673,897.81	182,640.84	17,080.15	(190.20)	2,745.00	876,173.60	29,157.25
396,848.14	87,347.88	2,131.37	(260.98)	1,045.00	487,111.41	870.61
$ 1,080 727.74	$ 288,791.64	$ 19,211.52	$ (451.18)	$ 3,790.00	$ 1,392,069.72	$ 42,864.07
$ 297,702.86	$ 142,353.54	$ 774.44	$ 0.00	$ 116.00	$ 440,946.84	$ 7,297.70
43,139.01	5,181.72	157.94	0.00	200.00	48,678.67	3,055.33
83,120.64	17,633.38	0.00	0.00	0.00	100,754.02	10,346.36
104,989.32	144,842.32	2,703.95	0.00	392.06	252,927.65	4,243.83
0.00	3,202.07	948.17	0.00	0.00	4,150.24	1,919.76
4,027.60	557.90	0.00	0.00	7,414.50	12,000.00	0.00
6,473.90	2,237.66	0.00	(1,536.72)	0.00	7,174.84	1,536.72
11,022.16	19,009.99	7,338.06	0.00	34.00	37,404.21	42,104.64
388,537.33	82,877.77	0.00	(13,570.99)	50.00	457,894.11	35,175.89
179,576.91	0.00	0.00	0.00	0.00	179,576.91	398.00
35,105.21	9,855.24	0.00	0.00	0.00	44,960.45	10,701.76
6,041.90	589.22	1,783.98	0.00	19,672.90	28,088.00	0.00

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS				
	Budgeted July 1, 1980	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
OTHER PROTECTION, Continued					
Water Resources	$ 7,035.00	$ 0.00	$ 0.00	$ 132.78	$ 7,167.78
TOTAL	$ 1,630,406.00	$ 14,142.01	$ 50,871.00	$ 43,084.70	$ 1,738,503.71
TOTAL PUBLIC PROTECTION FUNCTION	$ 25,860,196.00	$ 178,807.32	$ 532,189.07	$ 1,610,575.32	$ 28,178,767.71
PUBLIC WAYS AND FACILITIES					
ROAD CONSTRUCTION AND MAINTENANCE					
Morgan Shop--Road Equipment Pool	$ 4,452.00	$ 17,727.00	$ 0.00	$ 0.00	$ 22,179.00
Public Works--Road and Bridge	5,313,900.00	4,940,328.76	4,000.00	0.00	10,258,228.76
TOTAL	$ 5,318,352.00	$ 4,958,055.76	$ 4,000.00	$ 0.00	$ 10,280,407.76
TRANSPORTATION SYSTEMS					
Ridesharing Program	$ 0.00	$ 36,428.70	$ 19,255.00	$ 17,475.64	$ 73,159.34
TOTAL	$ 0.00	$ 36,428.70	$ 19,255.00	$ 17,475.64	$ 73,159.34
TOTAL PUBLIC WAYS AND FACILITIES FUNCTION	$ 5,318,352.00	$ 4,994,484.46	$ 23,255.00	$ 17,475.64	$ 11,353,567.10
HEALTH AND SANITATION					
HEALTH					
Health Departments:					
Health and Emergency Medical Services	$ 1,179,609.00	$ 2,298.80	$ 54,640.00	$ 27,961.08	$ 1,264,508.88
Child Health/Disability Prevention Program	156,401.00	191.00	0.00	7,656.05	164,248.05
Family Planning	379,904.00	3,814.98	175,485.00	0.00	559,203.98
Mental Health Departments:					
Mental Health	6,105,642.00	158,454.23	9,307.00	110,126.60	6,383,529.83
Alcoholic Treatment Program	937,494.00	32,907.99	12,292.00	0.00	982,693.99
Drug Abuse	333,317.00	5,775.00	3,046.00	1,509.02	343,647.02
Air Pollution Control	169,239.00	0.00	13,500.00	0.00	182,739.00
TOTAL	$ 9,261,606.00	$ 203,442.00	$ 268,270.00	$ 147,252.75	$ 9,880,570.75
SANITATION					
Enviromental Resources	$ 870,368.00	$ 197.00	$ 3,400.00	$ 35,746.74	$ 909,711.74
Contribution to Fink Road Landfill	23,839.00	0.00	0.00	0.00	23,839.00
TOTAL	$ 894,207.00	$ 197.00	$ 3,400.00	$ 35,746.74	$ 933,550.74
TOTAL HEALTH AND SANITATION FUNCTION	$ 10,155,813.00	$ 203,639.00	$ 271,670.00	$ 182,999.49	$ 10,814,121.49

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 0.00	$ 7,167.78	$ 0.00	$ 0.00	$ 0.00	$ 7,167.78	$ 0.00
[illegible]	435,508.59	13,706.54	(15,107.71)	27,879.46	1,621,723.72	116,779.99
$ 19,741,999.71	$ 7,697,669.89	$ 157,078.04	$ (438,516.00)	$ 292,513.97	$ 27,450,745.61	$ 723,022.10
$ 210,060.31	$ 473,997.60	$ 3,066.48	$ (663,124.44)	$ 13,119.00	$ 37,118.95	$ (14,939.95)
$ 1,316,870.08	$ 4,600,609.18	$ 246,853.58	$ (714,762.39)**	$ 4,402,023.69	$ 9,851,594.14	$ 406,634.62
$ 1,526,930.39	$ 5,074,606.78	$ 249,920.06	$ (1,377,886.83)	$ 4,415,142.69	$ 9,888,713.09	$ 391,694.67
$ 22,314.52	$ 47,092.72	$ 0.00	$ 0.00	$ 3,685.15	$ 73,092.39	$ 66.95
$ 22,314.52	$ 47,092.72	$ 0.00	$ 0.00	$ 3,685.15	$ 73,092.39	$ 66.95
$ [illegible]	$ 5,121,699.50	$ 249,920.06	$ (1,377,886.83)	$ 4,418,827.84	$ 9,961,805.48	$ 391,761.62
$ 1,045,564.08	$ 289,291.04	$ 7,062.83	$ (150,230.79)	$ 4,397.64	$ 1,196,084.80	$ 68,424.08
86,222.91	84,000.25	551.74	(7,222.11)	49.80	163,602.59	645.46
248,256.49	252,042.44	8,042.11	(27,520.00)	1,983.58	482,804.62	76,399.36
2,811,599.29	2,963,545.86	46,088.11	(80,832.46)	15,494.34	5,755,895.14	627,634.69
478,751.40	273,284.83	30,302.44	0.00	36,782.80	819,121.47	163,572.[illegible]
132,787.34	160,457.24	1,509.02	0.00	2,213.00	296,966.60	46,680.42
128,622.46	39,551.03	2,032.80	0.00	22.00	170,228.29	12,510.71
$ [illegible]	$ 4,062,172.69	$ 95,589.05	$ (265,805.36)	$ 60,943.16	$ 8,884,703.51	$ 995,867.24
$ [illegible]	$ 208,856.99	$ 1,043.91	$ 0.00	$ 1,826.32	$ 861,048.37	$ 48,663.37
[illegible]	23,839.00	0.00	0.00	0.00	23,839.00	0.00
$ 649,321.15	$ 232,695.99	$ 1,043.91	$ 0.00	$ 1,826.32	$ 884,887.37	$ 48,663.37
$ [illegible]	$ 4,294,868.68	$ 96,632.96	$ (265,805.36)	$ 62,769.48	$ 9,769,590.88	$ 1,044,530.61

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS				
	Budgeted July 1, 1980	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
PUBLIC ASSISTANCE					
ADMINISTRATION					
Income Maintenance and Social Services	$ 12,198,266.00	$ 6,619.00	$ 43,183.60	$ 149.60	$ 12,248,218.20
TOTAL	$ 12,198,266.00	$ 6,619.00	$ 43,183.60	$ 149.60	$ 12,248,218.20
DIRECT FINANCIAL AID					
Adoptions	$ 40,464.00	$ 0.00	$ 0.00	$ 0.00	$ 40,464.00
Aid to Children in Boarding Homes and Institutions	2,372,861.00	0.00	0.00	0.00	2,372,861.00
Aid to Disabled	0.00	0.00	0.00	0.00	0.00
Aid to Families with Dependent Children-F.G.	23,252,098.00	0.00	2,167,010.00	252,151.27	25,671,259.27
Aid to Families with Dependent Children-U.	5,210,028.00	0.00	1,223,862.00	0.00	6,433,890.00
Aid to Indochinese	632,958.00	0.00	348,144.00	0.00	981,102.00
Aid to Potentially Self-Supporting Blind	11,000.00	0.00	0.00	0.00	11,000.00
Energy Assistance Program	0.00	0.00	0.00	0.00	0.00
Refugee Program	6,700.00	0.00	0.00	0.00	6,700.00
General Assistance	1,101,515.00	0.00	33,731.00	0.00	1,135,246.00
Special Circumstances	300,000.00	0.00	0.00	0.00	300,000.00
Special Circumstances-Prior Year	0.00	140,325.00	0.00	0.00	140,325.00
Returned Warrants	0.00	0.00	0.00	2,898.00	2,898.00
TOTAL	$ 32,927,624.00	$ 140,325.00	$ 3,772,747.00	$ 255,049.27	$ 37,095,745.27
HOSPITAL CARE					
General Fund Support of Scenic General Hospital	$ 2,649,348.00	$ 230,014.04	$ 1,375,139.21	$ 0.00	$ 4,254,501.25
TOTAL	$ 2,649,348.00	$ 230,014.04	$ 1,375,139.21	$ 0.00	$ 4,254,501.25
PUBLIC EMPLOYMENT PROGRAMS- MEMO (See Total)					
CETA II					
CETA Two-D 79/80 PSE					
CETA Two-D 79/80 Contracts					
CETA Two-B 79/80					
CETA Two-B,C 1981					
CETA Two-D 1981 PSE					
CETA Two-D 1981 Contracts					
CETA Two-E 79/80					
CETA IV					
YETP 79/80		$ 363.00			
YCCIP 79/80					
YCCIP 1981					
SYEP 1980					
YETP 1981					

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 7,399,007.76	$ 4,119,509.69	$ 23,137.05	$ (80,643.00)	$ 13,780.95	$ 11,474,792.45	$ 773,425.75
$ 7,399,007.76	$ 4,119,509.69	$ 23,137.05	$ (80,643.00)	$ 13,780.95	$ 11,474,792.45	$ 773,425.75
$ 0.00	$ 27,388.44	$ 0.00	$ 0.00	$ 0.00	$ 27,388.44	$ 13,075.56
0.00	2,173,046.70	0.00	0.00	0.00	2,173,046.70	199,814.30
0.00	(685.00)	0.00	0.00	0.00	(685.00)	685.00
0.00	25,660,925.34	0.00	0.00	0.00	25,660,925.34	10,333.93
0.00	6,776,454.42	0.00	0.00	0.00	6,776,454.42	(342,564.42)
0.00	933,867.00	0.00	0.00	0.00	933,867.00	47,235.00
0.00	4,645.00	0.00	0.00	0.00	4,645.00	6,355.00
0.00	(63.00)	0.00	0.00	0.00	(63.00)	63.00
0.00	22,893.11	0.00	0.00	0.00	22,893.11	(16,193.11)
0.00	1,031,265.17	0.00	0.00	0.00	1,031,265.17	103,980.83
0.00	253,769.71	0.00	0.00	0.00	253,769.71	46,230.29
0.00	105,359.55	0.00	0.00	0.00	105,359.55	34,965.45
0.00	2,898.00	0.00	0.00	0.00	2,898.00	0.00
$ 0.00	$ 36,991,764.44	$ 0.00	$ 0.00	$ 0.00	$ 36,991,764.44	$ 103,980.83
$ 0.00	$ 512,824.24	$ 83,587.19	$ 0.00	$ 3,251,369.52	$ 3,847,780.95	$ 406,720.30
$ 0.00	$ 512,824.24	$ 83,587.19	$ 0.00	$ 3,251,369.52	$ 3,847,780.95	$ 406,720.30
$ 222,855.72	$ 29,684.21	$		$	$ 252,539.93	
273,887.11	58,915.46				332,802.57	
2,633,459.11	442,999.71	4,832.19		12.00	3,081,303.01	
541,091.75	91,858.54			234.00	633,184.29	
299,540.50	10,298.66				309,839.16	
773,321.45	213,724.61				987,046.06	
326,473.64	20,932.75				347,406.39	
56,418.52	3,329.69				59,748.21	
121,017.49	4,424.88	1,118.34			126,560.71	
667,988.72	59,440.69				727,429.41	
680,732.85	48,999.38			208.00	729,940.23	

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS				
	Budgeted July 1, 1980	Carry Forward Encumbrances	Added (Deleted) During Year	Added (Deleted) Year End	Total Available
PUBLIC EMPLOYMENT PROGRAMS-continued					
CETA VI					
79/80 PSE					
79/80 Contracts		$ 1,076.00			
1981 PSE					
1981 Contracts					
CETA VII					
PSIP 79/80-Administration					
PSIP 1981					
PSIP 78/79-Administration					
CETA ADMINISTRATION POOL					
79/80		5,174.00			
1981					
CETA APPROPRIATIONS	$ 18,455,954.00				
TOTAL PUBLIC EMPLOYMENT PROGRAMS	$ 18,455,954.00	$ 6,613.00	$ 0.00	$ 0.00	$ 18,462,567.00
OTHER PUBLIC ASSISTANCE					
California Children's Services	$ 640,211.00	$ 742.35	$ 35,828.00	$ .05	$ 676,781.40
Veteran's Services	144,240.00	0.00	0.00	4,979.47	149,219.47
Area Agency on Aging	566,927.00	59,858.27	165,138.77	0.00	791,924.04
TOTAL	$ 1,351,378.00	$ 60,600.62	$ 200,966.77	$ 4,979.52	$ 1,617,924.91
TOTAL PUBLIC ASSISTANCE PROGRAMS	$ 67,582,570.00	$ 444,171.66	$ 5,392,036.58	$ 260,178.39	$ 73,678,956.63
EDUCATION					
SCHOOL ADMINISTRATION					
Superintendent of Schools	$ 504,947.00	$ 0.00	$ 0.00	$ 0.00	$ 504,947.00
TOTAL	$ 504,947.00	$ 0.00	$ 0.00	$ 0.00	$ 504,947.00
OTHER EDUCATION					
Cooperative Extension	$ 246,067.00	$ 191.00	$ 17,050.00	$ 16,422.84	$ 279,730.84
County Library	2,723,933.00	67,192.11	28,445.00	42,370.64	2,861,940.75
Inmate Education Program	0.00	0.00	12,043.00	0.00	12,043.00
TOTAL	$ 2,970,000.00	$ 67,383.11	$ 57,538.00	$ 58,793.48	$ 3,153,714.59
TOTAL EDUCATION FUNCTION	3,474,947.00	67,383.11	57,538.00	58,793.48	3,658,661.59

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 265,513.03	$ 34,845.77	$ 614.80		$	$ 300,973.60	
89,242.85	2,110.89	6,355.38			97,709.12	
561,447.41	90,233.92	474.21		604.00	652,759.54	
(57.65)	4.00				(53.65)	
122,845.87	76,778.81				199,624.68	
77,016.64	70,917.65				147,934.29	
188,706.61	426,994.48	37,857.38		90.55	653,649.02	
641,634.61	1,021,830.06	14,584.80		1,654.78	1,679,704.25	
$ 8,543,136.23	$ 2,708,324.16	$ 65,837.10	$ 0.00	$ 2,803.33	$ 11,320,100.82	$ 7,142,466.18
$ 266,790.76	$ 158,111.56	$ 787.05	$	$ 25.80	$ 425,715.17	$ 251,066.23
116,132.47	29,200.97				145,333.44	3,886.03
79,649.69	680,879.48	6,322.40	0.00	25,072.47	791,924.04	
$ 462,572.92	$ 868,192.01	$ 7,109.45	$ 0.00	$ 25,098.27	$ 1,362,972.65	$ 254,952.26
$ 16,404,716.91	$ 45,200,614.54	$ 179,670.79	$ (80,643.00)	$ 3,293,052.07	$ 64,997,411.31	$ 8,681,545.32
$ 156,609.90	$ 316,096.08	$ 0.00	$ 0.00	$ 0.00	$ 472,705.98	$ 32,241.02
$ 156,609.90	$ 316,096.08	$ 0.00	$ 0.00	$ 0.00	$ 472,705.98	$ 32,241.02
$ 134,290.79	$ 140,589.71	$ 3,120.17	$	$ 981.58	$ 278,982.25	$ 748.59
1,827,232.68	934,745.62	5,453.88	(218.80)	91,306.84	2,858,520.22	3,420.53
	1,031.04	7,627.65		3,384.31	12,043.00	
$ 1,961,523.47	$ 1,076,366.37	$ 16,201.70	$ (218.80)	$ 95,672.73	$ 3,149,545.47	$ 4,169.12
$ 2,118,133.37	$ 1,392,462.45	$ 16,201.70	$ (218.80)	$ 95,672.73	$ 3,622,251.45	$ 36,410.14

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS				
	Budgeted July 1, 1980	Carry Forward Encumbrances	Added (Delete) During Year	Year End	Total Available
RECREATION & CULTURAL SERVICES					
Parks and Recreation	$ 1,072,084.00	$ 30,676.16	$ 25,789.00	$ 28,060.42	$ 1,156,609.58
County Arts Commission	6,360.00	0.00	12,000.00	0.00	18,360.00
TOTAL RECREATION FUNCTION	$ 1,078,444.00	$ 30,676.16	$ 37,789.00	$ 28,060.42	$ 1,174,969.58
DEBT SERVICE					
BOND AND INTEREST REDEMPTION					
Bond Service	$ 600.00	$ 0.00	$ 0.00	$ 0.00	$ 600.00
Bond Redemption	260,000.00	0.00	0.00	0.00	260,000.00
Interest Paid on Bonds	13,990.00	0.00	0.00	0.00	13,990.00
TOTAL DEBT SERVICE FUNCTION	$ 274,590.00	$ 0.00	$ 0.00	$ 0.00	$ 274,590.00
APPROPRIATION FOR CONTINGENCIES	$ 3,000,000.00	$ 0.00	$ 1,541,927.96	$ (2,645,949.03)	$ 1,895,978.93
GRAND TOTAL	$125,273,073.00	$ 8,388,117.23	$ 9,323,769.30	$ (0.00)	$142,984,959.53
BREAKDOWN BY FUND					
General	$ 96,955,857.00	$ 1,993,912.20	$ 8,987,238.30	$ 0.00	$107,937,007.50
Road	5,318,352.00	4,958,055.76	4,000.00	0.00	10,280,407.76
Superintendent of Schools	504,947.00	0.00	0.00	0.00	504,947.00
Debt Service	274,590.00	0.00	0.00		274,590.00
Department of Justice Alcohol and Drug Analysis	198,450.00	8,000.00	0.00	0.00	206,450.00
County Fire Service	473,242.00	0.00	0.00	0.00	473,242.00
Fish and Game	6,070.00	0.00	0.00	0.00	6,070.00
General Revenue Sharing	2,916,372.00	1,420,915.27	303,311.00	0.00	4,640,598.27
Air Pollution Control	169,239.00	0.00	13,500.00	0.00	182,739.00
Public Employment Programs:					
CETA Two-D 79/80	$	$	$	$	$
CETA Two-D 1981					
CETA Two-B 79/80					
CETA Two-B,C 1981					
CETA Four-YETP 79/80		363.00			363.00
CETA Four-YCCIP 79/80					
CETA Four-SYEP 1980					
CETA Four-YETP 1981					
CETA Four-YCCIP 1981					
CETA Six 79/80		1,076.00			1,076.00
CETA Six 1981					
CETA Seven-PSIP 78/79					

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 828,414.21	$ 402,362.73	$ 48,247.17	$ (186,633.90)	$ 36,490.00	$ 1,128,880.21	$ 27,729.37
0.00	14,284.20	0.00	0.00	4,075.80	18,360.00	0.00
$ 828,414.21	$ 416,646.93	$ 48,247.17	$ (186,633.90)	$ 40,565.80	$ 1,147,240.21	$ 27,729.37
$ 0.00	$ 746.80	$ 0.00	$ 0.00	$ 0.00	$ 746.80	$ (146.80)
0.00	260,000.00	0.00	0.00	0.00	260,000.00	0.00
0.00	13,990.00	0.00	0.00	0.00	13,990.00	0.00
$ 0.00	$ 274,736.80	$ 0.00	$ 0.00	$ 0.00	$ 274,736.80	$ (146.80)
$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 1,895,978.93
$ 53,949,178.72	78,139,888.69	2,955,532.97	(18,809,890.00)	10,523,557.99	126,758,268.37	16,226,691.16
$ 43,593,879.74	$ 69,164,680.35	$ 678,440.44	$(17,432,003.17)	$ 4,029,745.28	$100,034,742.64	$ 7,902,264.86
1,526,930.39	5,074,606.78	249,920.06	(1,377,886.83)	4,415,142.69	9,888,713.09	391,694.67
156,609.90	316,096.08	0.00	0.00	0.00	472,705.98	32,241.02
0.00	274,736.80	0.00	0.00	0.00	274,736.80	(146.80)
0.00	141,844.00	0.00	0.00	20,000.00	161,844.00	44,606.00
0.00	193,071.92	0.00	0.00	0.00	193,071.92	280,170.08
0.00	3,202.07	948.17	0.00	0.00	4,150.24	1,919.76
0.00	150,462.69	1,958,354.40	0.00	2,055,844.69	4,164,661.78	475,936.49
128,622.46	39,551.03	2,032.80	0.00	22.00	170,228.29	12,510.71
$ 496,742.83	$ 88,599.67	$	$	$	$ 585,342.50	$ (585,342.50)
840,632.25	102,157.20			234.00	943,023.45	(943,023.45)
773,321.45	213,724.61				987,046.06	(987,046.06)
2,633,459.11	442,999.71	4,832.19		12.00	3,081,303.01	(3,081,303.01)
326,473.64	20,932.75				347,406.39	(347,043.39)
56,418.52	3,329.69				59,748.21	(59,748.21)
667,988.72	59,440.69				727,429.41	(727,429.41)
680,732.85	48,999.38			208.00	729,940.23	(729,940.23)
121,017.49	4,424.88	1,118.34			126,560.71	(126,560.71)
354,755.88	36,956.66	6,970.18			398,682.72	(397,606.72)
561,389.76	90,237.92	474.21		604.00	652,705.89	(652,705.89)
77,016.64	70,917.65				147,934.29	(147,934.29)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS				
	Budgeted July 1, 1980	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
BREAKDOWN BY FUND-continued					
PUBLIC EMPLOYMENT PROGRAMS:-continued					
CETA-Seven PSID 1981					
CETA Administration Pool 79/80	$ 18,455,954.00	$ 5,174.00	$	$	$ 18,461,128.00
CETA Pool-1981					
TOTAL PUBLIC EMPLOYMENT PROGRAMS	$ 18,455,954.00	$ 6,613.00	$ 0.00	$ 0.00	$ 18,462,567.00
COUNCIL ON CRIMINAL JUSTICE	$ 0.00	$ 621.00	$ 15,720.00	$ 0.00	$ 16,341.00
GRAND TOTAL	$125,273,073.00*	$ 8,388,117.23	$ 9,323,769.30	$ 0.00	$142,984,959.53

* Refer to Stanislaus County Final Budget, Fiscal Year 1980-1981, Page 17.
** To Auditor's Exhibit XI, Schedule B
*** Includes reimbursable work credits in the amount of $714,762.39 for the road fund.
**** Individual totals to Auditor's Exhibit II, Schedule A
. Includes Hospital Boiler Conversion Project-carry forward encumbrances $28,391.49

[illegible]

[illegible]	C H A R G E S					
Retiree Employee Benefits	Power Generating Expenditures	Other Assets	Other Liabilities	Investments	Total	Net Investment Income
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]
$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]
$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT II
SCHEDULE F

	Balance June 30, 1980	Balance June 30, 1981	Cash Increase or (Decrease)	
GENERAL FUND				
Imprest Cash	$ 140,622.00*	$ 148,785.00	$ (8,163.00)	
Accounts Receivable	7,189,348.90*	8,607,805.64	(1,418,456.74)	
Taxes Receivable-Revenue Accrued	643,520.00	540,634.85	102,885.15	
Inventory	20,379.90*	18,070.46	2,309.44	
Loans and Advances Receivable	128,463.53	118,463.53	10,000.00	
Accounts Payable	157,852.89	745,511.53	587,658.64	
Reversal of Prior Year Accounts Receivables-J3648			(541,289.18)	
*Adjusted by Transfer of Capital Assets to Hospital				
TOTAL				$ (1,265,055.69)
ROAD FUND				
Accounts Receivable	$ 270,146.52	$ 922,079.94	$ (651,933.42)	
Deposits With Others	852,872.62	914,285.67	(61,413.05)	
Inventory	371,405.52	372,137.24	(731.72)	
Loans Receivable	16,607.03	61,281.57	(44,674.54)	
Installment Payment for IS Fund			(75,000.00)	
TOTAL				$ (833,752.73)
GENERAL REVENUE SHARING				
Account Receivable	$ 0.00	$ 0.00	$ 0.00	
COUNCIL ON CRIMINAL JUSTICE				
Accounts Receivable	20,479.00	3,889.00	16,590.00	
Account Payable	0.00	6,929.32	6,929.32	
TOTAL				$ 23,519.32
DEBT SERVICE				
Taxes Receivable	$ 6,106.00	$ 0.00	$ 6,106.00	
TOTAL				$ 6,106.00
SUPERINTENDENT OF SCHOOLS				
Taxes Receivable-Revenue Accrued	$ 9,268.00	$ 8,159.20	$ 1,108.80	
TOTAL				$ 1,108.80

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT II
SCHEDULE F-continued

	Balances June 30, 1980	Balances June 30, 1981	Cash Increase or (Decrease)	
COUNTY FIRE SERVICE				
Taxes Receivable-Revenue Accrued	$ 5,302.00	$ 4,418.88	$ 883.12	
TOTAL				$ 883.12
FISH AND GAME				
Accounts Receivable	$ 0.00	$ 380.00	$ (380.00)	
TOTAL				$ (380.00)
DEPT. OF JUSTICE, ALCOHOL & DRUG ANALYSIS				
Accounts Receivable	$ 0.00	$ 1,540.00	$ (1,540.00)	
TOTAL				$ (1,540.00)
TOTAL OTHER TRANSACTIONS AFFECTING CASH				$ (2,069,111.18)**

** To Auditor's Exhibit II, Schedule C

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
LOANS AND ADVANCES RECEIVABLE
JUNE 30, 1981

AUDITOR'S EXHIBIT II
SCHEDULE G

LOANS AND ADVANCES RECEIVABLE			
General Fund	$118,463.53		
Road Fund	61,770.18		
TOTAL LOANS AND ADVANCES RECEIVABLE			$180,233.71*
LOANS PAYABLE:			
To General Fund:			
Geer Road Landfill (2)	$118,463.53		
TOTAL		118,463.53	
To Road Fund:			
Alley Improvement Assessment Districts: (3)			
Edgewood Estates-Street Lights	$ 2,086.98		
El Dorado Streed Improvement (1)	2,657.33		
Hawthorne Street Improvement	2,297.57		
Lincoln Estates-Sidewalks	264.60		
Paradise Tract/Block 4017	19.22		
River Road-Grayson Street Improvement (1)	50,592.85		
Sylvan Village/Block 12623	3,734.75		
Sylvan Village/Block 12626	116.88		
TOTAL		61,770.18	
TOTAL LOANS PAYABLE			$180,233.71

(1) New fund established during fiscal year
(2) See Auditor's Exhibit IV
(3) See Auditor's Exhibit IX, Schedule G
* To Auditor's Exhibit II

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
FUND BALANCE UNAVAILABLE
JUNE 30, 1981

AUDITOR'S EXHIBIT II
SCHEDULE H

	June 30, 1981	June 30, 1980	Increase (1) (Decrease)
GENERAL FUND			
Reserve for Imprest Cash	$ 148,785.00	$ 141,432.00	$ 7,353.00
Reserve for Inventories	18,070.46	460,045.86	(441,975.40)
Reserve for Loans Receivable	118,463.53	128,463.53	(10,000.00)
Reserve for Accounts Receivable	0.00	1,154,579.31	(1,154,579.31)
Reserve for Uncollected Taxes	164,425.99	317,988.00	(153,562.01)
Reserve for Advance to Hospital	17,294,731.14	13,954,837.80	3,339,893.34
Reserve for Advances to IS and Enterprise Funds	1,405,246.46	1,285,257.91	119,988.55
General Reserve	2,229,565.00	2,229,565.00	0.00
TOTAL	$ 21,379,287.58	$ 19,672,169.41	$ 1,707,118.17
ROAD FUND			
Reserve for Imprest Cash	$ 15.00	$ 15.00	$ 0.00
Reserve for Inventories	372,137.24	371,405.52	731.72
Reserve for Loans Receivable	61,770.18	16,607.03	45,163.15
Reserve for Deposits with Others	914,285.67	852,872.62	61,413.05
TOTAL	$ 1,348,208.09	$ 1,240,900.17	$ 107,307.92
LITTER CLEANUP FUND			
General Reserve	$ 5,705.00	$ 5,082.00	$ 623.00
OFF-HIGHWAY VEHICLE FUND			
General Reserve	$ 14,750.00	$ 8,276.00	$ 6,474.00
DEBT SERVICE FUND			
Reserve for Uncollected Taxes	$ 0.00	$ 3,031.00	$ (3,031.00)
General Reserve	3,545.00	6,995.00	(3,450.00)
TOTAL	$ 3,545.00	$ 10,026.00	$ (6,481.00)
FISH AND GAME FUND			
General Reserve	$ 2,047.00	$ 1,223.00	$ 824.00
COUNTY FIRE SERVICE			
Reserve for Uncollected Taxes	$ 2,680.88	$ 2,623.00	$ 57.88
SUPERINTENDENT OF SCHOOLS			
Reserve for Uncollected Taxes	$ 4,752.55	$ 4,585.00	$ 167.55
GENERAL REVENUE SHARING			
General Reserve	$ 298,163.00	$ 0.00	$ 298,163.00
AIR POLLUTION CONTROL			
General Reserve	$ 59,508.00	$ 0.00	$ 59,508.00
GRAND TOTAL	$ 23,118,647.10	$ 20,944,884.58	$ 2,173,762.52

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
IMPREST CASH
JUNE 30, 1981

AUDITOR'S EXHIBIT II
SCHEDULE I

Department	Number of Funds	Revolving	Special	Change	Total	Change From Prior Year
GENERAL FUND						
Agricultural Commissioner	1	$ 100.00	$	$ 0.00	$ 100.00	
Animal Control	2	50.00		150.00	200.00	$ 100.00
Auditor's Office	3	55,010.00			55,010.00	
Building Inspection	1			50.00	50.00	
Clerk-Recorder	2	300.00		300.00	600.00	
Clerk-Elections	1	500.00			500.00	
Collections Division	2	200.00		100.00	300.00	
Cooperative Extension	1			40.00	40.00	
County Counsel	1	10.00			10.00	
Coroner	1			20.00	20.00	
District Attorney	3	300.00	5,000.00		5,300.00	
Drug Abuse	1			25.00	25.00	
Health Departments	6	260.00		50.00	310.00	
Honor Farm	1	50.00			50.00	50.00
Hospital-General	0				0.00	(810.00)
Library	8	135.00		90.00	225.00	13.00
Marshal	1			50.00	50.00	
Mental Health	5	245.00		50.00	295.00	(800.00)
Municipal Court	1			100.00	100.00	
Municipal Court Branches	5			190.00	190.00	
Parks	6	100.00		265.00	365.00	40.00
Planning	1			10.00	10.00	
Probation	1			100.00	100.00	60.00
Public Administrator	1	300.00			300.00	(1,200.00)
Public Works	2	20,000.00		50.00	20,050.00	
Purchasing	4	13,050.00			13,050.00	
Ridesharing (1)	1	100.00			100.00	100.00
Sheriff	5	49,110.00		125.00	49,235.00	9,800.00
Treasurer and Tax Collector	3	300.00		200.00	500.00	
Welfare Administration	3	1,700.00			1,700.00	
TOTAL GENERAL FUND	73	$141,820.00	$5,000.00	$ 1,965.00	$148,785.00	$7,353.00
ROAD FUND						
Test Wt. Tickets, Etc.	1	15.00			15.00	
TOTAL	74	$141,835.00	$5,000.00	$1,965.00	$148,800.00*	$7,353.00**

(1) New Addition to Schedule
* To Auditor's Exhibit II
** To Auditor's Exhibit II, Schedules B

NOTES TO FINANCIAL CONDITION
GENERAL COUNTY
AUDITOR'S EXHIBIT II

Note 1: Accounts Receivable, June 30, 1981

Financial Statement - Exhibit II			$9,535,694.58
General Fund:			
Prior Year-1978/1979			
State Aid Construction	$ 65,959.00		
Road Fund Purchase IS Fund	102,331.70	$ 168,290.70	
Prior Year-1979/1980			
State Aid for Mental Health	1,281,858.89		
State Ridesharing Program	4,861.48		
		$1,286,720.37	
Current Year-1980/1981			
Sales Tax	191,532.25		
Property Transfer Tax	31,974.35		
		223,506.60	
Licenses & Permits		2,431.33	
Fines & Forfeits		370,480.00	
Rents & Concessions		1,165.45	
Welfare Claims	2,990,896.78		
Health Care-Buy Out	2,501,459.00		
Family Support Claim	263,971.40		
California Children Services	68,777.95		
Mental Health Claim	180,000.00		
Mandated Costs	78,169.00		
Boating Grant	20,601.00		
Other Grants	57,203.33		
Other State Revenue	144,642.14		
Other Federal Revenue	11,144.00		
		6,316,864.60	
Charges for Current Service		236,034.69	
Other Revenue		592.01	
Expenditure Abatements		1,719.89	
Total General Fund			$8,607,805.64

NOTES TO FINANCIAL CONDITION
GENERAL COUNTY
AUDITOR'S EXHIBIT II-Continued

Road Fund:			
Prior Year-1979/80			
Other Revenue-R/WC (W/O 1375; W/O 1804)		$ 170,146.52	
Current Year-1980/1981			
Licenses & Permits	$ 1,567.00		
Court Fines	206,143.22		
Other Revenues-R/WC	544,223.20		
		751,933.42	
Total Road Fund			$ 922,079.94
Fish and Game:			
Court Fines			380.00
Department of Justice-Alcohol & Drug Analysis:			
Court Fines			1,540.00
Council on Criminal Justice:			
Court Fines			3,889.00
Total			$9,535,694.58

Statement 1-Adjustments

General Fund Accounts Receivable was increased by $171,991.95 prior year Mental Health Claims. Accounts Receivable was decreased by (1) Reclassification to "Due From Other Funds" in the amount of $102,331.70; and (2) Reversal of accrual for Welfare Homemaker offset in the amount of $311,185.00.

Note 2: Accounts Payable--Current 6/30/81

Because of the large volume of unpaid invoices and claims representing incurred liability at the end of the fiscal year, the Auditor-Controller has allowed the Accounts Payable section of his office to continue to write June 30 dated warrants for these expenditures of the prior period during the first two weeks of July. This activity is detailed below in Statement 1 Adjustments.

Financial Statement-Exhibit II			$752,440.85
General Fund:			
Accrued in prior year, but considered current payable:			
State Audit, Muni Court	$17,887.50		
State Overpayment of Mandated Cost Claims	65,016.00		
		$82,903.50	

NOTES FOR FINANCIAL CONDITION
GENERAL COUNTY
AUDITOR'S EXHIBIT II-Continued

Liability for prior year Hospital Audit		$452,984.68	
Animal Control Deposits		300.00	
Superior Court	$ 9,816.81		
Juvenile Hall	664.06		
Mental Health	49,808.74		
Personnel	165.00		
Risk Management	37,121.84		
Advertising County Resources	1,000.00		
Welfare	57,213.48		
County Justice System	5,111.00		
Probation	7,772.51		
Womens' Detention Facility	914.70		
Election Department (Voting Machines)	38,711.10		
Board of Supervisors	1,024.11	209,323.35	
Total General Fund			745,511.53
Council on Criminal Justice Fund			6,929.32
Total			$752,440.85

Statement 1 Adjustments-Accounts Payable-Accured Salaries/Benefits

In the general fund, there were additional liabilities in the amount of $46,144.16 for general government expenditures. Warrants disbursed subsequent to June 30, 1981, and recorded as June, 1981 transaction in the amount of $582,491.83. Payroll warrants in the amount of $3,031,863.86.

In the special revenue funds, there were additional liabilities in the amount of $16,318.44 for public ways/facilities and $463,845.97 for public assistance including $306,812.11 for CETA payroll. Warrants disbursed subsequent to June 30, 1981, and recorded as June, 1981 transaction in the amount of $242,578.89. Payroll warrants in the amount of $175,664.92.

In the capital projects funds, warrants disbursed subsequent to June 30, 1981, and recorded as a June, 1981 transaction in the amount of $169,953.69.

Note 3: Statement 1 Adjustments-Reserve for Encumbrances

Auditor's encumbrances have been reclassified as Fund Balance-Designated for Subsequent Years' expenditures:

General Fund	$3,727,516.49
Special Revenue Funds	4,193,648.07
Capital Projects Funds	2,370,630.46

Note 4: Fund Reclassification

Air Pollution Control formerly a joint power recorded in the Special District section (Exhibit IX), beginning cash balance at July 1, 1980, for $14,491.31, has been reclassified as a separate fund (Exhibit II).

NOTES TO FINANCIAL CONDITION
GENERAL COUNTY
AUDITOR'S EXHIBIT II-Continued

Note 5: Post Balance Sheet Transactions

Loans and Advances Receivable-Road Fund-Alley Improvement Assessment District have been adjusted by $488.61. Refer to Exhibit IX, Note 8 for detail.

General Fund Advances to Internal Service/Enterprise Funds have been adjusted as follows:

Advances to IS Funds	$ 33,045.47
Advances to Scenic General Hospital	$(221,478.73)

Offset Fund Balance Unavailable entries were adjusted accordingly (J0586 dated 9/28/81).

Note 6: Taxes Receivable

Property taxes receivable are reduced by allowance for uncollectible taxes and the net amount is accrued as revenue.

In Statement 1, the allowance is recorded as a valuation account; County ledgers record the allowance as Fund Balance Unavailable-Reserve for Uncollected Taxes.

In prior years, property tax revenues were recorded at gross amount with an entry to Fund Balance Available to establish the allowance as a reserve (Fund Balance Unavailable).

The change in the accrual method of recognizing tax revenue necessitated a balancing adjustment.

In Statement 1, tax revenue has been increased by $151,650.00 to correct journal entry 3986 which recorded tax accrual directly to Fund Balance Available.

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

GENERAL INFORMATION

Internal Service Funds (or IS Funds) are county departments created to perform services for other county departments. For their services, a charge is made which includes overhead and depreciation, but recovers only actual costs of the services. In fiscal 1979-1980, these funds were known as Intragovernmental Service Funds (or IGS Funds).

Data Processing provides electronic data processing services to all county departments.

County Garage provides car pool service and maintains special department vehicles.

Central Services provides county printing, quick copy work, and operated the mailroom.

Communications coordinates the county's telephone system and the management of all county radio and telephone systems including the "911" service. Emergency dispatch for various law enforcement and fire protection is maintained by this department.

To manage the county's self-insurance program, several IS funds have been created. The rates charged to county departments include an amount for reserves, but are not to exceed rates charges by the insurance industry. The funds are:

Workers' Compensation Self-Insurance

Health Self-Insurance

General Liability Self-Insurance

Unemployment Self-Insurance

Working capital for the Internal Service Funds is provided by the General Fund. These contributions, including adjustments, are shown in the following schedules as "Contributed Assets." Revenue Sharing funds have also been used to purchase certain equipment for the IS Funds.

INTERNAL SERVICE FUNDS
COMBINED FUNDS BALANCE SHEET
FISCAL YEAR ENDED JUNE 30, 1981

	Total (3)	Communications	Workers' Compensation Self-Insurance	General Liability Self-Insurance
ASSETS				
Cash in Treasury (1)	$ 6,809,083.84	$(451,729.09)	$3,378,022.22	$1,955,344.88
Accounts Receivable	351,837.81	351,837.81		
Deposits With Others	156,600.00		24,000.00	7,600.00
Inventory	261,631.07			
Structures and Improvements	139,316.29			
Accumulated Depreciation	(22,547.45)			
Equipment	3,354,367.50	298,793.27	137.27	
Accumulated Depreciation	(1,373,492.75)	(38,793.32)	(12.54)	
Total Assets	$ 9,676,796.31	$ 160,108.67	$3,402,146.95	$1,962,944.88
LIABILITIES AND EQUITIES				
Accounts Payable (4)	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Equities:				
Contributed Assets--July 1, 1980	1,429,303.32	179,769.32		
Contributions from General Fund	96,149.55	76,171.41		
Contributions from Revenue Sharing	1,286,466.21	50,795.65	0.00	0.00
Contributed Assets--June 30, 1981	$ 2,811,919.08*	$ 306,736.38	$ 0.00	$ 0.00
Retained Earnings--July 1, 1980	$ 6,515,295.87	$(158,874.74)	$2,506,854.01	$1,308,273.98
Net Income (Loss) 1980-81 (2)	349,581.36	12,247.03	895,292.94	654,670.90
Retained Earnings--June 30, 1981	$ 6,864,877.23**	$(146,627.71)	$3,402,146.95***	$1,962,944.88***
Total Liabilities and Equities	$ 9,676,796.31	$ 160,108.67	$3,402,146.95	$1,962,944.88

* To Auditor's Exhibit I:
Contributed Assets-General Fund $ 1,257,894.46
Contributed Assets-Other $ 1,554,024.62

** Included Reserve for Encumbrances:
Data Processing $5,525.00 County Garage $40,695.32
Central Services $3,588.76 Communications $ 6,866.20

*** Retained earnings of the Self-Insurance Funds are subject to Board restriction pursuant to State Controller's Guidelines.

**** Retained Earnings at 6/30/80 were reduced $6,631.86 effecting an adjustment to prior year accounts receivable. (J1074)

(1) See Auditor's Exhibit III, Schedule A
(2) See Auditor's Exhibit III, Schedules B through J
(3) To Auditor's Exhibit I
(4) Contingent Liability-Refer to Notes to financial condition.

Unemployment Self-Insurance	Health Self-Insurance	Data Processing	County Garage	Central Services
$ 858,499.47	$ 406,750.11	$ 54,953.49	$ 600,036.98	$ 7,205.78
	125,000.00			
			79,224.64	182,406.43
			139,316.29	
			(22,547.45)	
		727,260.65	2,220,623.72	107,552.59
		(76,391.02)	(1,202,084.36)	(56,211.51)
$ 858,499.47	$ 531,750.11	$705,823.12	$1,814,569.82	$240,953.29
$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
		29,114.18	960,842.77	259,577.05
			14,894.50	5,083.64
0.00	0.00	662,210.03	553,597.47	19,863.06
$ 0.00	$ 0.00	$691,324.21	$1,529,334.74	$284,523.75
$1,779,213.39	$ 943,371.97	$ (2,185.72)****	$ 146,133.95	$ (7,490.97)
(920,713.92)	(411,621.86)	16,684.63	139,101.13	(36,079.49)
$ 858,499.47***	$ 531,750.11***	$ 14,498.91	$ 285,235.08	$(43,570.46)
$ 858,499.47	$ 531,750.11	$705,823.12	$1,814,569.82	$240,953.29

INTERNAL SERVICE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
JUNE 30, 1981

AUDITOR'S EXHIBIT III
SCHEDULE A

	Auditor's Balance July 1, 1980	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1981	Treasurer's Balance June 30, 1981
Communications	$ (444,533.61)	$ 1,776,285.28	$ 1,764,038.25	$ (19,442.51)	$ (451,729.09)	$ (451,729.09)
Workers' Compensation Self-Insurance	2,482,729.28	1,356,887.53	461,594.59	0.00	3,378,022.22	3,378,022.22
General Liability Self-Insurance	1,300,673.98	891,837.22	237,166.32	0.00	1,955,344.88	1,955,344.88
Unemployment Self-Insurance	1,779,213.39	208,044.08	1,128,758.00	0.00	858,499.47	858,499.47
Health Self-Insurance	818,371.97	2,393,472.58	2,805,094.44	0.00	406,750.11	406,750.11
Data Processing	(3,040.17)	1,050,788.09	1,034,103.46	41,309.03	54,953.49	54,953.49
County Garage	290,155.04	1,822,676.33	1,683,575.20	170,780.81	600,036.98	600,036.98
Central Services	78,537.43	1,473,882.20	1,509,961.69	(35,252.16)	7,205.78	7,205.78
TOTAL	$ 6,302,107.31	$ 10,973,873.31	$ 10,624,291.95	$ 157,395.17	$ 6,809,083.84	$ 6,809,083.84

* See Auditor's Exhibit III, Schedule FF

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT III
SCHEDULE B

COMMUNICATIONS

Income			
Emergency Communications:			
County Departments		$ 482,021.26	
Outside Agencies		443,685.39	
Centrex Telephone System		411,216.42	
Long Distance Service		41,792.27	
Installation Service		21,928.06	
Radio System		42,738.31	
ATSS Long Distance		41,543.80	
Administrative Services		101,371.12	
Public Telehpone System		67,497.66	
Other Telephone Communications		122,327.84	
Other Revenue		163.15	
			$ 1,776,285.28
Expenses			
Salaries & Benefits	$ 801,806.90		
Communications	20,129.85		
Janitorial Service	8,109.15		
Insurance	8,523.96		
Workers' Compensation Insurance	1,611.90		
Equipment Maintenance	38,684.00		
Building/Grounds Maintenance	4,720.29		
Office Supplies	5,931.25		
Postage	513.54		
Data Processing Services	2,298.81		
Maintenance Contract-Radio	36,403.38		
Telephone Systems Rents/Leases	664,544.05		
Other Rents/Leases	113,835.95		
Administrative Services	25,908.57		
Travel	2,909.48		
Utilities	4,451.89		
Depreciation	23,655.28		
			$ 1,764,038.25
NET INCOME (Loss)			$ 12,247.03*

* To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT III
SCHEDULE B, continued

COMMUNICATIONS
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation
BALANCE--July 1, 1980	$ 128,165.52	$ 15,138.04
Additions		
Purchases	$ 43,776.34	
Contributed by Revenue Sharing	50,795.65	
Contributed by General Fund	76,171.41	
Total	$ 170,743.40	
Disposals		
Prior Year Adjustment	$ 115.65*	
Current Year Depreciation		$ 23,655.28
BALANCE--June 30, 1981	$ 298,793.27	$ 38,793.32

* Charged Office Supplies Expense (J3184)

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT III
SCHEDULE C

WORKERS' COMPENSATION SELF-INSURANCE

INCOME			
Charges to Department	$ 1,025,125.62		
Interest	331,837.83		
Other Revenue	(75.92)		
		$ 1,356,887.53	
EXPENSES			
Office Supplies/Postage	$ .23		
Administration Contract	32,390.94		
Other Administration Services	45,394.08		
Disability & Loss Expense	300,073.66		
Excess Insurance Premiums	31,916.55		
Prior Year Premium Adjustment	51,819.13		
		461,594.59	
NET INCOME (Loss)			$ 895,292.94*

WORKERS' COMPENSATION SELF-INSURANCE
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation
BALANCE--July 1,1980	$ 137.27	$ 12.54
Current Year Depreciation		0.00
BALANCE--June 30, 1981	$ 137.27	$ 12.54

* To Auditor's Exhibit III

AUDITOR'S EXHIBIT III
SCHEDULE D

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

GENERAL LIABILITY SELF-INSURANCE

INCOME		
Department Charges:		
General Liability	$ 517,718.60	
Auto Liability	221,879.40	
Interest	152,239.22	
		$ 891,837.22
EXPENSES		
Administration Contract	$ 15,000.00	
Administrative Services	14,466.51	
Auto Liability Loss Expense	18,514.40	
General Liability Loss Expense	90,185.41	
Excess Insurance	99,000.00	
		237,166.32
NET INCOME (Loss)		$ 654,670.90*

* To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT III
SCHEDULE E

UNEMPLOYMENT SELF-INSURANCE

INCOME		
Interest	$ 208,044.08	
		$ 208,044.08
EXPENSES		
Contracts--Administration	$ 6,007.00	
Administrative Services	1,116.78	
Unemployment Claims	121,634.22	
	$ 128,758.00	
Departmental Rebates	1,000,000.00	
		1,128,758.00
NET INCOME (LOSS)		$ (920,713.92)*

* To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT III
SCHEDULE G

HEALTH SELF-INSURANCE

INCOME		
Charges to Departments	$ 1,650,421.35	
Employee Dependent Charges	396,526.14	
Retired Employee Charges	201,660.19	
Special District Employer/Employee Charges	47,166.17	
Other Income	2,164.73	
Interest	95,534.00	
		$ 2,393,472.58
EXPENSES		
Contract-Administration	$ 124,299.96	
Other Administrative Services	33,651.26	
Loss Expense-Medical Payments	2,405,016.36	
Life Insurance Purchased	47,827.54	
Health Insurance Purchased	194,299.32	
		$ 2,805,094.44
NET INCOME (Loss)		$ (411,621.86)*

* To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT III
SCHEDULE H

DATA PROCESSING

INCOME		
Charges To Departments	$ 1,025,385.37	
Outside Agencies	25,289.05	
Other Income	113.67	
		$ 1,050,788.09
EXPENSES		
Salaries, Wages, and Benefits	$ 581,511.79	
Communications	4,051.68	
Consumable Supplies	68,291.75	
Janitorial Services	11,518.61	
Workers' Compensation Insurance	1,164.49	
Insurance	6,281.88	
Maintenance-Equipment	67,384.38	
Maintenance-Structures and Grounds	8,290.79	
Office Supplies	1,081.03	
Postage	119.69	
Software	16,033.58	
Outside Keypunch Service	4,837.50	
Administrative Services	18,093.03	
Rents and Leases-Equipment	174,477.03	
Microfiche Expense	20,018.41	
Education & Training	25.64	
Mileage and Travel	751.13	
Utilities	8,346.66	
Cartage	515.36	
Depreciation	37,138.16	
Loss on Disposal of Fixed Assets	4,170.87	
		1,034,103.46
NET INCOME (Loss)		$ 16,684.63*

* To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT III
SCHEDULE H, continued

DATA PROCESSING
EQUIPMENT ANAYLSIS

	Equipment	Accumulated Depreciation	Gain or (Loss) on Disposal
BALANCE--July 1, 1980	$ 81,027.41	$51,058.78	
Additions			
Contributed by Revenue Sharing	$662,210.03		
Disposals			
Transferred Out	$ 15,870.27	$11,716.50	$(4,153.77)
Prior Year Adjustment	106.52	89.42	(17.10)
Total	$ 15,976.79	$11,805.92	$(4,170.87)
Current Year Depreciation		$37,138.16	
BALANCE--June 30, 1981	$727,260.65	$76,391.02	

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT III
SCHEDULE I

COUNTY GARAGE

INCOME			
Charges to Departments:			
Car Pool Usage		$ 1,655,246.15	
Special Department Equipment Charges		109,393.70	
Scrap Sales		115.80	
Shuttle/Jury Bus		33,126.98	
Pick Up/Delivery		4,645.06	
Other Revenue		19,312.84	
Other Sales		835.80	
			$ 1,822,676.33
EXPENSES			
Salaries, Wages, and Benefits		$ 370,718.22	
Communications		2,012.80	
Dry Goods		183.50	
Cleaning Supplies/Janitorial Service		1,039.61	
Workers' Compensation Insurance		14,578.83	
Insurance		177,475.95	
Maintenance-Equipment		6,990.40	
Maintenance-Structures and Grounds		8,519.78	
Office Supplies		901.10	
Library and Reference Books		216.58	
Data Processing Services		1,119.84	
Administrative Services		34,836.31	
Loss on Disposal of Fixed Assets		99,779.34	
Small Tools and Instruments		2,818.43	
Materials-Inventory July 1, 1980	$ 74,125.40		
Add: Purchases 1980-81	703,878.78		
	$ 778,004.18		
Less: Inventory June 30, 1981	79,224.64	698,779.54	
Mileage and Travel/Garage Expense		39,552.44	
Utilities		5,497.59	
Depreciation		218,554.94	
			$ 1,683,575.20
NET INCOME (Loss)			$ 139,101.13*

* To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

COUNTY GARAGE-MOTOR POOL
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation	Gain or (Loss) On Disposals
BALANCE--July 1, 1980	$ 1,638,769.15	$ 1,019,567.45	
Additions			
Purchases	142,611.76		
Contributed by Revenue Sharing	530,479.08		
Contributed by General Fund	14,894.50		
Total	$ 687,985.34		
Disposals			
Abandonment of Scenic Garage	$ 105,972.89	$ 33,734.03	$ (72,238.86)
Prior Year Adjustment	157.88 *		
Total	$ 106,130.77	$ 33,734.03	
Current Year Depreciation		$ 216,250.94	
BALANCE--June 30, 1981	$ 2,220,623.72	$ 1,202,084.36	

COUNTY GARAGE-MOTOR POOL
720 - 12th Street, Modesto
STRUCTURES AND IMPROVEMENTS ANALYSIS

	Structures And Improvements	Accumulated Depreciation	Gain or (Loss) On Disposals
BALANCE--July 1, 1980	$ 169,253.24	$ 45,758.31	
Additions			
Contributed by Revenue Sharing	$ 23,118.39		
Disposals			
Abandonment of Scenic Garage	$ 53,055.34	$ 25,514.86	$ (27,540.48)
Current Year Depreciation		2,304.00	
BALANCE-- June 30, 1981	$ 139,316.29	$ 22,547.45	

* Charged Garage Expense $131.25
Office Expense 26.63
(J 3187) $157.88

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT III
SCHEDULE J

CENTRAL SERVICES

INCOME			
Charges to Departments:			
Store Issues		$ 950,761.19	
Printing		98,186.82	
Quick Copy Services		81,017.51	
Messenger Services		24,482.91	
Mailroom Service		31,212.07	
Outside Agencies		32,037.45	
Mail Room Postage		251,778.38	
Equipment Maintenance		4,229.87	
Other Revenue		176.00	
			$ 1,473,882.20
EXPENSES			
Salaries, Wages and Benefits		$ 236,742.41	
Communications		2,294.41	
Janitorial Services/Cleaning Supplies		18,009.36	
Workers' Compensation Insurance		1,003.44	
Insurance		2,470.74	
Data Processing Services		6,543.40	
Maintenance-Equipment		11,445.06	
Maintenance-Structures and Grounds		8,686.22	
Quick Copy System Supplies		32,456.17	
Office Supplies		4,873.59	
Postage		340.55	
Administrative Service		39,428.85	
Rents and Leases-Equipment		1,895.74	
Inventory--July 1, 1980	$ 143,524.29		
Purchases 1980-81	1,165,350.84		
	$ 1,308,875.13		
Less: Inventory-June 30, 1981	182,406.43	1,126,468.70	
Transportation and Travel		2,616.43	
Utilities		10,876.44	
Depreciation		3,810.18	
			1,509,961.69
NET INCOME (Loss)			$ (36,079.49)*

* To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

CENTRAL SERVICES
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation
BALANCE--July 1, 1980	$ 82,986.73	$52,962.37
Additions		
Purchases	180.20	
Contributed by Revenue Sharing	19,863.06	
Contributed by General Fund	5,083.64	
Total	$ 25,126.90	
Disposals		
Prior Year Adjustment	$ 561.04	$ 561.04
Current Year Depreciation		3,810.18
BALANCE--June 30, 1981	$107,552.59	$56,211.51

INTERNAL SERVICE FUNDS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT III
SCHEDULE FF

	Balance June 30, 1980	Balance June 30, 1981	Cash Increase (Decrease)	
COMMUNICATIONS				
Accounts Receivable	$ 352,400.71	$ 351,837.81	$ 562.90	
Equipment	128,165.52	298,793.27	(170,627.75)	
Accumulated Depreciation-Equipment	15,138.04	38,793.32	23,655.28	
Contributed Assets-Revenue Sharing	55,186.44	105,982.09	50,795.65	
Contributed Assets-General Fund	124,582.88	200,754.29	76,171.41	
TOTAL				$(19,442.51)
DATA PROCESSING				
Equipment	$ 81,027.41	$ 727,260.65	$(646,233.24)	
Accumulated Depreciation-Equipment	51,058.78	76,391.02	25,332.24	
Contributed Assets-Revenue Sharing	192.72	662,402.75	662,210.03	
TOTAL				$ 41,309.03
COUNTY GARAGE				
Structures/Improvements	$ 169,253.24	$ 139,316.29	$ 29,936.95	
Accumulated Depreciation-Structures	45,758.31	22,547.45	(23,210.86)	
Equipment	1,638,769.15	2,220,623.72	(581,854.57)	
Accumulated Depreciation-Equipment	1,019,567.45	1,202,084.36	182,516.91	
Contributed Assets-General Fund	748,663.52	763,558.02	14,894.50	
Contributed Assets-Revenue Sharing	212,179.25	765,776.72	553,597.47	
Inventory	74,125.05	79,224.64	(5,099.59)	
TOTAL				$170,780.81
CENTRAL SERVICES				
Inventory	$ 143,524.29	$ 182,406.43	$ (38,882.14)	
Equipment	82,986.73	107,552.59	(24,565.86)	
Accumulated Depreciation-Equipment	52,962.37	56,211.51	3,249.14	
Contributed Assets-General Fund	259,577.05	264,660.69	5,083.64	
Contributed Assets-Revenue Sharing	0.00	19,863.06	19,863.06	
TOTAL				$(35,252.16)
GRAND TOTAL				$157,395.17*

* To Auditor's Exhibit III, Schedule A

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT III

Note 1: Equipment

This account is subject to adjustment after review of physical inventory as submitted by department heads. If Auditor's Office concurs with the adjustment, the difference between physical count and the account ledger is transferred to an account titled "Pending Board Action". This account remains intact pending removal (write-off) authorization by the Board of Supervisors. The following amounts are pending such Board action:

Communication Fund	$35,818.88
Data Processing Fund	14,105.21
County Garage Fund	20,624.61
Total	$70,548.70

Note 2: Accounts Receivable

Amount shown represent receivables from outside agencies. County Department charges were paid by journal entry transfer and included June, 1981 charges.

Note 3: Statement 1 Adjustment--Warrants Issued after June 30, 1981

Warrants disbursed subsequent to June 30, 1981, and recorded as a June, 1981 transaction in the amount of $237,758.59. Payroll warrants in the amount of $137,687.65. Additional current year Self-Insurance Liability was expensed in the amount of $2,073,964.48. Prior year liability of $910,433.00 was recorded as a reduction of Retained Earnings-Unreserved.

State Controller's Office guidelines require that self-insurance plans must be approved by the Board of Supervisors; Approval includes minimum and maximum limits for Reserves. On June 23, 1981, the Board established the guidelines for the following self-insurance funds:

	Surplus Minimum	Surplus Maximum
Workers' Compensation	$500,000	$1,500,000
General Liability	350,000	1,050,000
Unemployment Insurance	400,000	800,000
Employee Health Insurance	500,000	1,500,000

The minimum surplus has been classified as Retained Earnings-Reserved.

ENTERPRISE FUNDS

SCENIC GENERAL HOSPITAL
ENTERPRISE FUND (1)
BALANCE SHEET
JUNE 30, 1981

AUDITOR'S EXHIBIT IV-A

ASSETS			
Cash in Treasury (Overdraft) (2)			$(5,440,438.82)
Imprest Cash			860.00
Accounts Receivable-(Net of Allowances for Uncollectibles $4,139,080.00)			14,620,851.05
Inventory of Materials and Supplies			487,995.12
Structures and Improvements (3)	$ 6,338,778.40		
Accumulated Depreciation	(3,485,635.00)	$ 2,853,143.40	
Equipment (3)	$ 3,101,634.17		
Accumulated Depreciation	(981,344.00)	2,120,290.17	4,973,433.57
TOTAL ASSETS			$14,642,700.92*
LIABILITIES AND EQUITIES			
Accounts Payable-Current			$ 335,138.00
TOTAL LIABILITIES			$ 335,138.00
Equities:			
Capital Advance from General Fund		$17,294,731.14	
Retained Earnings, July 1, 1980	$ 0.00		
Net Income (Loss), F.Y. 80-81	(2,987,168.22)**		
Retained Earnings, June 30, 1981 (4)		(2,987,168.22)	
TOTAL EQUITIES			14,307,562.92
TOTAL LIABILITIES AND EQUITIES			$14,642,700.92*

* To Auditor's Exhibit I
** See Auditor's Exhibit IV-A, Schedule A
(1) New fund established at July 1, 1980
(2) Refer to Schedule B
(3) Refer to Schedule C
(4) Includes Reserve for Encumbrances $76,381.52

SCENIC GENERAL HOSPITAL
ENTERPRISE FUND
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT IV-A
SCHEDULE A

INCOME			
Operating Revenue:			
Patient Revenue		$20,582,908.46	
Deductions from Patient Revenue:			
Allowance for Doubtful Accounts	$2,499,068.00		
Medicare Contract Allowances	996,052.00		
Medi-Cal Contract Allowances	631,485.00		
Other Allowances	12,475.00		
Total Deductions		4,139,080.00	
Net Patient Revenue		16,443,828.46	
Cost Recoveries		287,022.22	
Total Operating Revenue			$16,730,850.68
Non-Operating Revenue:			
Income from Investments		$ 3,040.85	
Income from Grants		54,720.81	
Total Non-Operating Revenue			57,761.66
Total Income			16,788,612.34
EXPENSES (1)			
Salaries and Wages		$ 6,385,814.30	
Employee Benefits		1,541,702.66	
Professional Fees		6,355,131.73	
Supplies		2,319,834.00	
Purchased Services		1,636,529.72	
Other Direct Expenses (2)		1,536,768.15	
Total Expenses			19,775,780.56
NET INCOME (Loss)			$(2,987,168.22)*

* To Auditor's Exhibit IV-A

(1) Natural Classification per California Hospital Commission Accounting and Reporting Manual
(2) Includes $469,735.00 Depreciation and Amortization.

SCENIC GENERAL HOSPITAL
ENTERPRISE FUND
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT IV-A
SCHEDULE B
SCHEDULE C

	Auditor's Balance July 1, 1980	Receipts	Disbursements	Other (1) Transactions	Auditor's Balance June 30, 1981	Treasurer's Balance June 30, 1981
Schedule B						
	$0.00	$16,788,612.34	$19,775,780.56	$(2,453,270.60)	$(5,440,438.82)	$(5,440,438.82)

(1) Refer to Schedule F

SCENIC GENERAL HOSPITAL
ENTERPRISE FUND
ANALYSIS OF FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1981

Schedule C

	Structures & Improvements	Accumulated Depreciation
BALANCE-July 1, 1980	$ 0.00	$ 0.00
Additions		
Purchases	$ 12,605.00	
Capital Advance from General Fund	6,326,173.40	$3,247,803.00
Totals	$6,338,778.40	$3,247,803.00
Current Year Depreciation		$ 237,832.00
BALANCE-June 30, 1981	$6,338,778.40	$3,485,635.00

	Equipment	Accumulated Depreciation
BALANCE-July 1, 1980	$ 0.00	$ 0.00
Additions		
Purchases	$ 542,865.90	
Capital Advance from General Fund	2,558,768.27	$ 749,441.00
Totals	$3,101,634.17	$ 749,441.00
Current Year Depreciation		$ 231,903.00
BALANCE-June 30, 1981	$3,101,634.17	$ 981,344.00

SCENIC GENERAL HOSPITAL
ENTERPRISE FUND
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT IV-A
SCHEDULE F

Accounts	Balance June 30, 1980	Balance June 30, 1981	Cash Increase (Decrease)
Imprest Cash	$ -0-	$ 860.00	$ (860.00)
Accounts Receivable-Current	-0-	12,945,091.25	(12,945,091.25)
Accounts Receivable-Collection Division	-0-	5,814,839.80	(5,814,839.80)
Allowance for Uncollectibles	-0-	4,139,080.00	4,139,080.00
Inventory-Materials & Supplies	-0-	487,995.12	(487,995.12)
Structures & Improvements	-0-	6,338,778.40	(6,338,778.40)
Accumulated Depreciation-Structures/Improvements	-0-	3,485,635.00	3,485,635.00
Equipment	-0-	3,101,634.17	(3,101,634.17)
Accumulated Depreciation-Equipment	-0-	981,344.00	981,344.00
Accounts Payable-Current	-0-	335,138.00	335,138.00
Capital Advance-General Fund	-0-	17,294,731.14	17,294,731.14
Total Transactions Affecting Cash			$ (2,453,270.60)*

* To Schedule B

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT IV-A

Note 1: Ownership and Operation

The Scenic General Hospital (Hospital) is owned by the County of Stanislaus.
Hospital management is by contract with Hospital Affiliates International which is accountable to the Board of Supervisors acting as Hospital trustees.
On July 1, 1980, assets were transferred from the General Fund (See Capital Advance-Note #5) to an Enterprise Fund known as Scenic General Hospital Enterprise Fund. The Hospital is licensed by the State of California and accredited by the Joint Commission on Accreditation of Hospitals. The books and records are maintained under the direction of the Hospital management.

Note 2: Basis of Accounting

The Hospital accounts are maintained on an accrual basis of accounting.
Revenues are recoginzed in the time period earned and expenses are recognized when incurred. Assets of a depreciable nature are amortized over a period of time approximating their estimated useful life. An allowance account is used for Accounts Receivable which reduces the asset to the estimated amount deemed collectible.

Note 3: Inventory

Inventory of materials and supplies are priced at cost. The June 30, 1981 inventory balances were determined by physical count.

Note 4: Property, Plant, and Equipment

Structures, improvements, and equipment are capitalized at cost. Depreciation is provided for over the estimated useful life of the individual asset using the straight-line method. On July 1, 1980, the General Fund transferred various assets (see Note 5) including Structures, Improvements, and Equipment to the Hospital at book value.
The transfer was recorded as follows:

	Original	Prior Year		Valuation	80/81 Capital	
	Cost	Adjustment	Depreciation	Adjustment	Advance	Net
Structures and Improvements	$8,304,479.13	$(413,383.42)	$(3,247,803.00)	$(1,652,686.71)	$87,764.40	$3,078,370.40
Equipment	1,119,541.52		(749,441.00)	1,357,908.58	81,318.17	1,809,327.27

An appraisal of Hospital structures, improvements, and equipment was conducted by Valuation Counselors, Inc. as of June 30, 1980. The determination of this appraisal is reflected in these financial statements.

Note 5: Capital Advance from General Fund

As of July 1, 1980, certain assets (see summary below) were transferred from the General Fund to an Enterprise Fund called Scenic General Hospital Enterprise Fund. Accounts receivable is subject to collections and adjusted accordingly. Structures, improvements, and equipment purchased with Revenue Sharing funds were considered assets of the General Fund before transfer. Capital Advance from the General Fund at the beginning and ending of the fiscal year is as follows:

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT IV-A continued

Assets	Total 7/1/80	Fiscal Year Changes	Total 6/30/81
Imprest Cash	$ 810.00	$ 0.00	$ 810.00
Accounts Receivable	13,954,837.80	(1,925,815.29)	12,029,022.51
Inventory	439,665.96	0.00	439,665.96
Structures and Improvements	8,304,479.13	(5,226,108.73)	3,078,370.40
Equipment	1,119,541.52	689,785.75	1,809,327.27
Adjustment to Retained Earnings	0.00	(62,465.00)	(62,465.00)
Totals	$23,819,334.41	$(6,524,603.27)	$17,294,731.14

Note 6: Encumbrances

Encumbrances in the amount of $76,381.52 were outstanding at year end. This represents the estimated amount of the expenditures ultimately to result if the unperformed contracts in process at year end are completed. Encumbrances at year end do not constitute expenditures or liabilities. Encumbrances represents a reservation of Retained Earnings for the subsequent year expenditures.

Note 7: Post Financial Statement Adjustments

After the auditor's books were closed, the Hospital accounting provided additional financial adjustments as follows:

Deduction From Patient Revenue (Refer to Schedule A)	$4,139,000.00
Capitalized Lease-Purchases	308,432.00

Note 8: Statement 1 Adjustments-Warrants Issued after June 30, 1981

Warrants disbursed subsequent to June 30, 1981, and recorded as a June, 1981, transaction in the amount of $584,738.26. Payroll warrants in the amount of $570,277.78.

Note 9: Post Balance Sheet Transactions

In July, 1981 (J0291), the general fund contributed $1,868,927.34 for Medi-Cal/Medi-Care 1980-81 uncompensated costs. Also, in July, 1981 the general fund loaned the Hospital $1,900,000.00.

ENTERPRISE FUNDS-LANDFILLS
COMBINED FUNDS BALANCE SHEET
JUNE 30, 1981

AUDITOR'S EXHIBIT IV-B

	Total (1)	Geer Road Sanitary Landfill	Fink Road Landfill
ASSETS			
Cash in Treasury	$ 297,640.72	$ 300,162.39	$ (2,521.67)
Imprest Cash--Change Fund	200.00	100.00	100.00
Accounts Receivable	113,752.84	110,724.84	3,028.00
Land	362,710.90	281,178.30	81,532.60
Accumulated Amortization	(285,300.52)	(257,200.00)	(28,100.52)
Structures and Improvements	186,620.10	182,401.32	4,218.78
Accumulated Depreciation	(147,379.16)	(146,921.07)	(458.09)
Equipment	10,843.14	9,685.41	1,157.73
Accumulated Depreciation	(7,884.17)	(7,730.87)	(153.30)
Deferred Debits--Equipment Lease	956,912.96	956,912.96	0.00
TOTAL ASSETS	$ 1,488,116.81	$ 1,429,313.28	$ 58,803.53
LIABILITIES AND EQUITIES			
Current Liabilities:			
Customer's Deposits	$ 5,005.95	$ 4,155.95	$ 850.00
Accounts Payable	1,883.62	1,883.62	0.00
Total Current Liabilities	$ 6,889.57	$ 6,039.57	$ 850.00
Long-Term Liabilities:			
Due to County General Fund	$ 118,463.53	$ 118,463.53	
Due to City of Modesto	118,463.46	118,463.46	
Equipment Lease Payable	929,721.51	929,721.51	
Total Long-Term Liabilities	$ 1,166,648.50	$ 1,166,648.50	$ 0.00
TOTAL LIABILITIES	$ 1,173,538.07	$ 1,172,688.07	$ 850.00
Equities:			
Contributed Assets--July 1, 1980	$ 203,645.60	$ 0.00	$ 203,645.60
Contribution from General Fund	23,839.00	0.00	23,839.00
Contributed Assets--June 30, 1981(2)	227,484.60	0.00	227,484.60
Retained Earnings July 1, 1980	88,952.90	201,556.49	(112,603.59)
Net Income (Loss), 1980-81	(1,858.76)	55,068.72*	(56,927.48)**
Retained Earnings, June 30, 1981 (3)	87,094.14	256,625.21	(169,531.07)
TOTAL LIABILITIES AND EQUITIES	$ 1,488,116.81	$ 1,429,313.28	$ 58,803.53

* See Auditor's Exhibit IV-B, Schedule C
** See Auditor's Exhibit IV-B, Schedule D
(1) To Auditor's Exhibit I
(2) Contributes Assets-General Fund $147,352.00; Contributed Assets-Other $80,132.60
(3) Includes Reserve for Encumbrances and Imprest Cash-Geer: $10,142.16 and $100.00
Fink: $19.00 and $100.00.

ENTERPRISE FUNDS-LANDFILLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT IV-B
SCHEDULE A and
SCHEDULE B

	Auditor's Balance July 1, 1980	Receipts	Disbursements	Other (1) Transactions	Auditor's Balance June 30, 1981	Treasurer's Balance June 30, 1981
SCHEDULE A						
Geer Road Sanitary Landfill	$237,459.25	$770,985.66	$715,916.94	$ 7,634.42	$300,162.39	$300,162.39
Fink Road Sanitary Landfill	26,639.81	47,926.85	104,854.33	27,766.00	(2,521.67)	(2,521.67)
TOTAL	$264,099.06	$818,912.51	$820,771.27	$35,400.42	$297,640.72	$297,640.72

ENTERPRISE FUNDS
EQUIPMENT ANALYSIS

	Balance July 1, 1980	Additions	Deletions	Balance June 30, 1981
SCHEDULE B				
Geer Road Sanitary Landfill	$ 9,685.41	$ 0.00	$ 0.00	$ 9,685.41
Fink Road Sanitary Landfill	1,157.73	0.00	0.00	1,157.73
TOTAL	$10,843.14	$ 0.00	$ 0.00	$10,843.14

(1) See Auditor's Exhibit IV-B, Schedule F

GEER ROAD SANITARY LANDFILL
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXBITIT IV-B
SCHEDULE C

INCOME		
Service Charges	$ 719,279.37	
Other Revenue	20,847.27	
Interest	30,859.02	
		$ 770,985.66
EXPENSES		
Salaries, Wages, and Benefits	266,183.46	
Dry Goods	1,132.26	
Communications	587.66	
Workers' Compensation Insurance	4,556.96	
Insurance	2,934.19	
Repairs and Maintenance	17,386.51	
Maintenance-Structures and Grounds	2,031.64	
Memberships	25.00	
Office Supplies/Postage	627.59	
Data Processing	598.37	
Lab Tests	1,137.00	
Administrative Services	32,174.41	
Rents and Leases-Equipment	251,697.26	
Small Tools and Instruments	417.40	
Licenses and Fees	300.00	
Gasoline, Oil and Fuel	58,042.33	
Operating Supplies	2,134.83	
Travel and Meetings	9,264.10	
Utilities	1,906.35	
Taxes and Assessments	1,262.82	
Amortization/Depreciation	61,516.80	
		715,916.94
NET INCOME (Loss)		$ 55,068.72*

* To Auditor's Exhibit IV-B

AUDITOR'S EXHIBIT IV-B
SCHEDULE D

FINK ROAD SANITARY LANDFILL
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

INCOME		
Service Charges	$ 41,507.55	
Property Leases	3,200.00	
Interest	3,219.30	
		$ 47,926.85
EXPENSES		
Salaries, Wages and Benefits	5,339.18	
Communications	343.73	
Insurance	76.58	
Workers' Compensation Insurance	88.79	
Maintenance-Equipment	46.34	
Maintenance-Structures/Grounds	337.99	
Office Supplies/Postage	71.12	
Administrative Expenses	56,896.57	
Rents/Leases-Equipment	36,832.94	
Small Tools	134.19	
Utilities	219.90	
Amortization/Depreciation	4,467.00	
		104,854.33
NET INCOME (Loss)		$ (56,927.48)*

* To Auditor's Exhibit IV-A

ENTERPRISE FUNDS-LANDFILLS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT IV-B
SCHEDULE F

	Balance June 30, 1980	Balance June 30, 1981	Cash Increase (Decrease)	
GEER ROAD LANDFILL				
Accounts Receivable	$ 48,774.05	$ 110,724.84	$ (61,950.79)	
Accumulated Amortization-Land	233,080.00	257,200.00	24,120.00	
Structures and Improvements	182,401.32	182,401.32	0.00	
Accumulated Depreciation-Structures	111,493.59	146,921.07	35,427.48	
Equipment	9,685.41	9,685.41	0.00	
Accumulated Depreciation-Equipment	5,761.55	7,730.87	1,969.32	
Deferred Debits	378,556.45	956,912.96	(578,356.51)	
Accounts Payable	6,190.40	1,883.62	(4,306.78)	
Customer Deposits	4,175.89	4,155.95	(19.94)	
Equipment Lease Payable	338,969.87	929,721.51	590,751.64	
TOTAL				$ 7,634.42
FINK ROAD LANDFILL				
Accounts Receivable	$ 2,238.00	$ 3,028.00	$ (790.00)	
Accumulated Amortization-Land	24,000.00	28,100.52	4,100.52	
Structures and Improvements	4,218.78	4,218.78	0.00	
Accumulated Depreciation-Structures	168.77	458.09	289.32	
Equipment	1,157.73	1,157.73	0.00	
Accumulated Depreciation-Equipment	76.14	153.30	77.16	
Customer Deposits	600.00	850.00	250.00	
Contributed Assets	203,645.60	227,484.60	23,839.00	
TOTAL				$27,766.00
TOTAL TRANSACTIONS AFFECTING CASH				$35,400.42*

* To Auditor's Exhibit IV-B, Schedule A

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT IV-B

Note 1: Ownership

The Geer Road Sanitary Landfill is operated by the County of Stanislaus, but is owned jointly with the City of Modesto.

Fink Road Sanitary Landfill is managed and owned by the County of Stanislaus.

Note 2: Land Valuation

Land is recorded at cost and amortized on a straight-line basis. The primary agreement, dated July 14, 1970, between the County and the City of Modesto states, "that the total cost of land and improvements thereon shall be amortized by June 30, 1982." Amortization only recognized the land use as a landfill, not a future value for other purposes.

Note 3: Accounts Receivable

All receivables are current year derived transations.

Note 4: Deferred Debit-Equipment Lease Payable

Equipment is leased on a five year term. In accordance with the terms of the leases, lease payments are greater at the inception of the lease and therefore are not charged against operations. Equipment leases are accounted-for by charging "Deferred Debits" for the total lease payments and crediting "Equipment Lease Payable." Each respective lease is charged against operations on a straight-line basis over the life of the lease and payments are charged against the related lease payable account in accordance with the State Controller's Guidelines.

Note 5: Statement 1 Adjustments

Deferred Debits and Equipment Lease Payable amounts have been reversed and operations charged for the difference of $27,191.45 for current year. Warrants disbursed subsequent to June 30, 1981, and recorded as a June, 1981 transaction in the amount of $14,827.77. Payroll warrants in the amount of $20,940.80.

HIGHWAY AND BRIDGE BOND FUND

BONDED DEBT

SUSPENSE AND CLEARING FUNDS

HIGHWAY AND BRIDGE BOND FUND
BALANCE SHEET (1)
JUNE 30, 1981

AUDITOR'S EXHIBIT V and
SCHEDULE A and SCHEDULE B

ASSETS	
Cash in Treasury	$640,876.44
Bonds Authorized--Unissued	0.00
TOTAL	$640,876.44
LIABILITIES AND EQUITIES	
Fund Balance Unavailable:	
Reserve for Encumbrances	$582,124.38
General Reserve	58,752.06
TOTAL	$640,876.44

RECONCILIATION OF CASH BALANCE

SCHEDULE A

Cash Balance July 1, 1980	Receipts	Disbursements	Auditor's Cash Balance June 30, 1981	Treasurer's Cash Balance June 30, 1981
$640,876.44	$ 0.00	$ 0.00	$640,876.44	$640,876.44

HIGHWAY AND BRIDGE BOND FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
THROUGH FISCAL YEAR ENDED JUNE 30, 1981

SCHEDULE B

Amount Appropriated		$4,700,000.00
Less: Unsold Bonds		0.00
Available for Expenditures		$4,700,000.00
Less: Expenditures for Prior Periods	$4,059,123.56	
Expenditures for Fiscal Period Ending June 30, 1981	0.00	
Total Expenditures to Date		4,059,123.56
Unexpended Bond Appropriations		$ 640,876.44

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT V

Note 1: Statement 1 Adjustments
Highway and Bridge Bond Fund is considered a "Governmental Fund Type"-"Capital Projects". Auditor's encumbrance in the amount of $582,124.38 is reserved by classifying the amount as Fund Balance-Designated.
(1): To Auditor's Exhibit I.

GENERAL LONG-TERM DEBT ACCOUNT GROUP
JUNE 30, 1981

AUDITOR'S EXHIBIT VI

STATEMENT OF BONDED INDEBTEDNESS

	Amount of Issue	Redeemed to June 30, 1981	Outstanding June 30, 1981	Redemptions 1980-81	Year of Issue	Year of Maturity	Payable
Bridge and Courthouse	$ 2,500,000.00	$ 2,415,000.00	$ 85,000.00	$ 85,000.00	1957	1982	June 15
Bridge	1,000,000.00	970,000.00	30,000.00	30,000.00	1958	1982	June 15
Bridge	1,000,000.00	980,000.00	20,000.00	20,000.00	1961	1982	June 15
Bridge	1,000,000.00	965,000.00	35,000.00	40,000,00	1963	1982	June 15
Bridge	700,000.00	610,000.00	90,000.00	85,000.00	1971	1982	June 15
	6,200,000.00	$ 5,940,000.00	$ 260,000.00**	$ 260,000.00			

FUTURE INTEREST REQUIREMENTS

Bond Interest Payable June 30, 1980	$ 21,080.00	
Less Interest Paid, Fiscal Year 1980-81	13,990.00*	
Bond Interest Payable, June 30, 1981		$ 7,090.00

FUTURE BOND AND INTEREST REQUIREMENT $ 267,090.00

* See Auditor's Exhibit II, Schedule E-Bond and Interest Redemption
** See Auditor's Exhibit I

SUSPENSE AND CLEARING FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT VII

	Auditor's Balance July 1, 1980	Receipts	Disbursements	Auditor's Balance June 30, 1981	Outstanding Warrants	Treasurer's Balance June 30, 1981
SUSPENSE FUNDS						
Welfare-Emergency Loan Fund	$ 21,293.38	$ 46,641.86	$ 48,879.44	$ 19,055.80	$ 0.00	$ 19,055.80
Unapportioned Taxes:						
Holding Account	0.00	1,837,429.53	1,837,429.53	0.00	0.00	0.00
Secured	0.00	56,656,855.88	56,656,855.88	0.00	0.00	0.00
Unsecured	0.00	2,926,104.12	2,926,104.12	0.00	0.00	0.00
Delinquent Secured	1,183,025.38	1,517,882,45	1,378,650.16	1,322,257.67	0.00	1,322,257.67
Delinquent Unsecured	41,710.65	637,999.09	564,924.04	114,785.70	0.00	114,785.70
Redemption	49,157.25	1,204,207.51	1,187,796.45	65,568.31	0.00	65,568.31
Livestock Tax	0.00	43,968.42	41,597.70	2,370.72	0.00	2,370.72
Race Horse Tax	0.00	5,352.31	5,352.31	0.00	0.00	0.00
Multi-Tax Payments	0.00	8,873,429.01	8,873,429.01	0.00	0.00	0.00
Timber Yield	0.00	0.00	0.00	0.00	0.00	0.00
Unapportioned Interest:						
Bank Accounts	1,715,729.06	7,237,667.86	7,037,321.02	1,916,075.90	0.00	1,916,075.90
Securities	692,224.18	3,551,086.67	3,220,147.64	1,023,163.21	0.00	1,023,163.21
Other Accounts Unapportioned:						
Trailer Registration Fees	0.00	581,237.86	581,237.86	0.00	0.00	0.00
Business Inventory Tax Relief	0.00	9,397,117.15	9,397,117.15	0.00	0.00	0.00
Homeowners' Exemption Tax Relief	0.00	3,936,140.44	3,936,140.44	0.00	0.00	0.00
Federal Housing Authority-In Lieu Tax	0.00	40,235.58	40,235.58	0.00	0.00	0.00
Blind Veteran's Exemption Tax	0.00	3,508.72	3,508.72	0.00	0.00	0.00
TOTAL	$ 3,703,139.90	$ 98,496,864.46	$ 97,736,727.05	$ 4,463,277.31	$ 0.00	$ 4,463,277.31
CLEARING FUNDS						
Accounts Payable	$ 0.00	$ 68,976,622.32	$ 68,976,622.32	$ 0.00	$ 4,040,772.54	$ 4,040,772.54
Jury Fees	0.00	2,965,567.16	2,965,567.16	0.00	9,354.86	9,354.86
County Payroll	0.00	45,879,181.26	45,879,181.26	0.00	4,064,793.40	4,064,793.40
CETA Payroll	0.00	4,212,907.80	4,212,907.80	0.00	88,046.00	88,046.00
Municical Court	0.00	2,112,561.34	2,112,561.34	0.00	0.00	0.00
Welfare and Security-Sub Payee	0.00	908,811.63	908,811.63	0.00	29,837.95	29,837.95
Welfare and Security-Aged	0.00	215,136.95	215,136.95	0.00	6,677.72	6,677.72
Welfare and Security-ATD	0.00	147,972.51	147,972.51	0.00	2,870.51	2,870.51
Welfare and Security-Child Support	0.00	45,471.17	45,471.17	130.00	6,338.32	6,468.32
Welfare and Security-Other	0.00	36,240,845.77	36,240,845.77	0.00	282,092.10	282,092.10
TOTAL	$ 0.00	$161,705,077.91	$161,704,947.91	$ 130.00	$ 8,530,783.40	$ 8,530,913.40
TOTAL (2)	$ 3,703,139.90	$260,201,942.37	$259,441,674.96	$ 4,463,407.31	$ 8,530,783.40	$ 12,994,190.71

(1) New Fund established during fiscal year
(2) To Auditor's Exhibit I

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT VII

Note 1: Accounts Payable Clearing

Cash is transferred from the following funds to Accounts Payable Clearing for payments by warrants:

County Operating and Special Revenue Funds with the exception of July Fees, Payrolls, and Welfare and Security Payments.
Internal Service Fund with the exception of payroll.
Enterprise Funds w' h the exception of payroll.
Trust Funds except for the Employees Retirement Fund
Special Districts under the control of the Board of Supervisors plus Joint Power Agreement Districts (except Health Systems Agency).

Note 2: Outstanding Warrants

Accounts Payable Clearing--
Included are warrants, in the amount of $2,354,777.85, written in the period July 1, through July 15, 1981. In view of large volume of claims and invoices for the fiscal year 1980-81, still outstanding on June 30, this is a practical, and cost effective, method of accruing these expenditures in the proper fiscal year.

County Payroll--
Payroll warrants, dated July, 1981, for the payroll period ending 6/30/81 are included--$3,936,435.01. It has been a consistant practice, and a practical method of accruing, to post the personnel charges in the month of service, rather than the date of warrant issue. Included are the regular payrolls, the Hospital payroll, part-time, and special payrolls. The supplemental payroll is an exception; this payroll dated the 20th of the following month is posted in the coming month. Again, a consistent practice. County employees, funded by CETA, are paid on the County Payroll Clearing. Other CETA Payrolls (programs) are paid on CETA Payroll Clearing.

Note 3: Statement 1 Adjustments

Suspense and Clearing Funds are considered Trust and Agency Fund Types. The amounts in Note 2 (above) have been reversed and there amounts have been considered payables at fiscal year-end.

TRUST FUNDS

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT VIII

EXPENDABLE TRUST FUNDS:	Auditor's Balance July 1, 1980	Receipts	Disbursements	Auditor's Balance June 30, 1981	Outstanding Warrants	Treasurer's Balance June 30, 1981
Absent Heirs	$ 13,273.69	$ 19,019.89	$ 13,192.86	$ 19,100.72		$ 19,100.72
Animal Control Trust	1,688.00	27,643.00	26,549.00	2,782.00		2,782.00
Burbank-Paradise Hall Cleanup	50.00	1,025.00	1,025.00	50.00		50.00
Career Criminal Prosecution Project	0.00	59,409.00	51,737.00	7,672.00		7,672.00
CETA II-D 79/80 Trust	(786.23)	968,772.84	967,986.61	0.00		0.00
CETA VI-79/80 Trust	2,547.21	693,837.44	696,384.65	0.00		0.00
CETA II-D 80/81 (1)	0.00	2,364,893.56	2,364,958.76	(65.20)		(65.20)
CETA VI 80/81 (1)	0.00	2,276,152.44	2,274,344.21	1,808.23		1,808.23
Collection Division Trust	335,830.19	1,435,094.92	971,364.60	799,560.51		799,560.51
Conciliation and Mediation Services (1)	0.00	9,685.00	5,417.50	4,267.50		4,267.50
County Clerk Special	8,762.50	5,250.00	12,850.00	1,162.50		1,162.50
County Clerk Superior Court	420,138.30	433,750.32	629,364.67	224,523.95		224,523.95
County Clerk Trust	(4,390.60)	578,290.62	587,017.68	(13,117.66)		(13,117.66)
Crippled Children Service Donations	1,023.04	151.32	571.88	602.48		602.48
Domestic Violence Program (1)	0.00	18,264.00	18,264.00	0.00		0.00
Drug Enforcement Trust	380.43	300.00	300.00	380.43		380.43
Employees Deposit	28.62	11,248.52	10,987.66	289.48		289.48
Employees Social Security	1,384,908.81	5,236,919.37	6,389,083.52	232,744.66		232,744.66
Family Support-Welfare Trust	129,795.88	2,051,512.44	2,114,072.46	67,235.86		67,235.86
Farm & Home Advisors Research	11,764.90	2,315.00	1,450.00	12,629.90		12,629.90
Fountain Trust	141.68	13.03	0.00	154.71		154.71
Fringe Benefit Trust-Grants	123,188.42	0.00	26,904.69	96,283.73		96,283.73
Honor Farm Revolving Trust (1)	0.00	5,931.87	3,526.39	2,405.48		2,405.48
Hospital Education Trust	336.93	478.40	0.00	815.33		815.33
HUD Block Grant	0.00	147,713.54	147,713.54	0.00		0.00
Incorporated Cities:						
Ceres-Bond	0.00	28,146.58	28,025.98	120.60		120.60
Hughson-Bond (1)	0.00	33,497.25	33,487.25	10.00		10.00
Patterson-Bond	0.00	26,622.42	26,447.30	175.12		175.12
Turlock-Bond	.72	24,541.86	24,542.58	0.00		0.00
Ceres	1,472.32	531,695.24	530,180.21	2,987.35		2,987.35
Hughson	674.00	48,034.78	47,977.54	731.24		731.24
Modesto	60,117.56	4,803,294.04	4,802,251.10	61,160.50		61,160.50
Newman	(75.50)	145,784.76	145,382.73	326.53		326.53
Oakdale	558.05	599,662.71	598,012.25	2,208.51		2,208.51
Patterson	76.48	173,172.99	172,664.60	584.87		584.87
Riverbank	1,402.95	368,355.54	368,035.40	1,723.09		1,723.09
Turlock	(1,515.24)	1,092,518.70	1,090,198.38	805.08		805.08
Waterford	304.09	71,580.75	71,415.12	469.72		469.72
Jail Inmates Revolving Trust	3,534.97	56,454.52	57,076.03	2,913.46		2,913.46
Jail Inmates Welfare Trust (2)	19.48	5,133.83	103.99	5,049.32		5,049.32
Judicial Division-Municipal Court	6,274.73	52,528.78	43,795.01	15,008.50		15,008.50
Library Book Sales Trust	5,277.85	7,196.98	7,068.44	5,406.39		5,406.39
Library Memorial	819.89	1,927.21	1,416.96	1,330.14		1,330.14

TRUST FUNDS

AUDITOR'S EXHIBIT VIII-continued

RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

	Auditor's Balance July 1, 1980	Receipts	Disbursements	Auditor's Balance June 30, 1981	Outstanding Warrants	Treasurer's Balance June 30, 1981
Local Transportation Trusts:						
State Transit Assistance	$ 306,511.80	$ 714,759.20	$ 601,714.00	$ 419,557.00	$	$ 419,557.00
Other	515,346.04	(181,569.13)	28,000.00	305,776.91		305,776.91
Pedestrian & Bike	218,286.47	116,163.13	3,584.48	330,865.12		330,865.12
Ceres	378,129.18	139,678.38	497,747.00	20,060.56		20,060.56
Hughson	7,931.96	47,528.76	51,757.00	3,703.72		3,703.72
Modesto	941,633.80	1,640,703.61	1,888,583.00	693,754.41		693,754.41
Newman	90,049.87	55,433.89	1,638.00	143,845.76		143,845.76
Oakdale	16,854.81	139,833.84	125,027.00	31,661.65		31,661.65
Patterson	4,010.16	68,995.32	64,242.00	8,763.48		8,763.48
Riverbank	7,996.28	83,500.91	87,960.00	3,537.19		3,537.19
Stanislaus County	627,429.00	1,538,337.10	1,542,245.30	623,520.80		623,520.80
Turlock	19,921.67	313,899.85	299,271.00	34,550.52		34,550.52
Waterford	6,470.73	42,485.19	47,392.00	1,563.92		1,563.92
Ceres City Transit	8,345.91	65,197.48	36,762.00	36,781.39		36,781.39
Modesto City Transit	68,107.27	91,049.32	132,095.00	27,061.59		27,061.59
Turlock City Transit	5,026.58	94,123.54	97,658.00	1,492.12		1,492.12
Marshal's Advance Fees	1,600.00	0.00	0.00	1,600.00		1,600.00
Mental Health Trust (1)	0.00	588,969.00	0.00	588,969.00		588,969.00
Miscellaneous Trust	18,547.68	572,324.68	554,296.22	36,576.14		36,576.14
Municipal Court Administrator	(1,295.00)	1,295.00	0.00	0.00		0.00
Municipal Court Special	1,049,833.34	1,415,889.74	1,036,322.18	1,429,400.90		1,429,400.90
Parks & Recreation	1,075.00	5,250.00	5,425.00	900.00		900.00
Parks Bond Act (1)	0.00	76,000.00	0.00	76,000.00		76,000.00
Probation Dept. Turst	21,008.82	216,036.78	204,979.50	32,066.10		32,066.10
Public Administrator	4,709.78	0.00	4,709.78	0.00		0.00
Public Assistance Administrative Trust:						
Federal-Foster Home Care (1)	0.00	34,072.00	45,520.00	(11,448.00)		(11,448.00)
Federal-Social Services	1,062,273.75	2,604,194.50	2,769,799.00	896,669.25		896,669.25
Federal-Staff Development	8,584.00	76,083.00	80,835.00	3,832.00		3,832.00
Federal-Child Support Enforcement	167,721.00	940.157.00	849,922.00	257,956.00		257,956.00
State Map (2)	49,094.00	1,376,872.00	1,381,132.00	44,834.00		44,834.00
Federal-Eligibility & Non Service	383,704.00	1,543,143.00	1,438,347.00	488,500.00		488,500.00
Federal-Non-Assistance Food Stamps	14,537.00	376,988.00	350,896.00	40,629.00		40,629.00
Federal-WIN	72,006.00	123,401.00	158,843.00	36,564.00		36,564.00
State Eligibility and Non Service	186,424.00	821,431.00	748,454.00	259,401.00		259,401.00
State-SSI/SSP-Homemaker	213,603.25	398,382.50	442,351.00	169,634.75		169,634.75
State-SSI/SSP-Home Care	2,933.00	6,857.00	7,089.00	2,701.00		2,701.00
State-Child Development	2,299.28	53,795.00	51,037.00	5,057.28		5,057.28
State-WIN	3,665.00	1,368.00	2,320.00	2,713.00		2,713.00
State-Non-Assistance Food Stamps	26,803.00	183,307.00	179,295.00	30,815.00		30,815.00
State-Staff Development	(2,467.00)	12,966.00	10,899.00	(400.00)		(400.00)
State-Child Support	20,001.00	(8,600.00)	0.00	11,401.00		11,401.00

AUDITOR'S EXHIBIT VIII- continued

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

	Auditor's Balance July 1, 1980	Receipts	Disbursements	Auditor's Balance June 30, 1981	Outstanding Warrants	Treasurer's Balance June 30, 1981
State-Foster Home Care (1)	$ 0.00	$ 17,036.00	$ 22,760.00	$ (5,724.00)		$ (5,724.00)
Public Works Building Deposit	187,877.00	95,738.00	113,588.00	170,027.00		170,027.00
Public Works-Plans & Specifications	610.00	3,640.00	3,940.00	310.00		310.00
Public Works-Recording Fees	555.60	1,084.00	1,017.00	622.60		622.60
Recorders Microfilm Project (1)	0.00	29,537.00	393.13	29,143.87		29,143.87
Refund of Taxes	(2,390.38)	271,377.81	273,492.09	(4,504.66)		(4,504.66)
Repair and Demolition	11,294.00	0.00	0.00	11,294.00		11,294.00
Revenue Sharing Trust (1)	0.00	1,475,980.43	0.00	1,475,980.43		1,475,980.43
Road Trust	219,399.62	34,527.53	28,211.63	225,715.52		225,715.52
Sales Tax	5,820.13	29,696.11	28,005.78	7,510.46		7,510.46
Sheriff's False Alarm Deposit	300.00	660.00	780.00	180.00		180.00
Sheriff's Narcotics Revolving	25,000.00	0.00	0.00	25,000.00		25,000.00
State Inheritance Tax	0.00	1,763,198.86	1,763,198.86	0.00		0.00
State Redemption Fees	0.00	5,088.00	5,088.00	0.00		0.00
State Trust Clearing	39,357.40	640,126.48	638,996.49	40,487.39		40,487.39
Strong Motion Instrumentation	1,306.58	3,383.16	3,731.53	958.21		958.21
Tax Collector-Duplicate Payments	25.29	0.00	0.00	25.29		25.29
Tax Collector-Recording Fees	31.93	1,460.20	1,468.20	23.93		23.93
Tax Deeded Land Rental	708.40	388.69	1,097.09	0.00		0.00
Tax Deeded Land Sales	35,596.40	1,855.21	34,133.73	3,317.88		3,317.88
Travel Revolving Trust	489.00	46,803.00	46,222.00	1,070.00		1,070.00
Tuolumne Park Fund-Re/Modesto Cablecom	19,096.50	0.00	0.00	19,096.50		19,096.50
Vehicle Code Fines-ATP Trust (1)	0.00	127,870.00	0.00	127,870.00		127,870.00
Welfare-Peter Hanu Trust	0.00	274.00	250.46	23.54		23.54
Welfare Substitute Payee	64,456.40	921,416.45	908,811.63	77,061.22		77,061.22
W & S Aid Trust-Federal-AFDC	725,814.75	17,832,727.62	17,904,938.00	653,604.37		653,504.37
W & S Aid Trust-State-AFDC	654,356.77	17,253,142.25	17,379,388.61	528,110.41		528,110.41
TOTAL EXPENDABLE TRUST FUNDS	$11,026,041.94	$81,365,133.85	$80,350,807.24	$12,040,368.55		$12,040,368.55
NONEXPENDABLE TRUST FUNDS:						
Jail Commissary Operations (3)	$ 480.78	$ 115,934.65	$ 116,257.55	$ 157.88		$ 157.88
Law Library (4)	81,059.11	76,681.48	75,857.14	81,883.45		81,883.45
TOTAL NONEXPENDABLE TRUST FUNDS	$ 81,539.89	$ 192,616.13	$ 192,114.69	$ 82,041.33		$ 82,041.33
PENSION TRUST FUNDS:						
Employees Retirement (5)	$ 213,441.29	$16,594,291.88	$14,975,190.42	$ 1,832,542.75	$108,448.96	$ 1,940,991.71
TOTAL PENSION TRUSTS	$ 213,441.29	$16,594,291.88	$14,975,190.42	$ 1,832,542.75	$108,448.96	$ 1,940,991.71
GRAND TOTAL ALL TRUST FUNDS	$11,321,023.12	$98,152,041.86	$95,518,112.35	$13,954,952.63*	$108,448.96	$14,063,401.59

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

* DOES NOT REFLECT: (6)		
Imprest Cash		$ 79.05
Receivables:		
Accounts	$ 222,549.92	
Notes	2,078.59	
Accrued Bond Interest	1,153,373.67	1,378,002.18
Inventory		9,185.49
Investments-Net of Amortization		64,601,635.88
Equipment		3,694.22
Accumulated Depreciation		1,208.91
Accounts Payable		392,983.03
Employees' Retirement System Reserve		66,923,459.48
Encumbrances		286,603.74
Fund Balance Unavailable-General Reserve		5,000.00

(1) New Fund established during fiscal year.
(2) Jail Inmates Welfare Trust. Refer to Statistical Section-Exhibit I.
(3) Refer to Schedules D thru G. Note adjustments to cash receipts/disbursements affected by accruals.
(4) Refer to Schedules H thru K. Note adjustments to cash receipts/disbursements affected by accruals.
(5) Refer to Schedules A thru C. Note adjustments to cash receipts/disbursements affected by accruals.
(6) Through not reflected in cash balances, these amounts are reflected in Auditor's Exhibit I-All Funds Combined Balance Sheet.

EMPLOYEES' RETIREMENT TRUST FUND
COMPARATIVE BALANCE SHEET (2)
JUNE 30, 1981 AND 1980

AUDITOR'S EXHIBIT VIII
SCHEDULE A

	June 30, 1981	June 30, 1980
ASSETS:		
Cash in Treasury	$ 1,832,542.75	$ 213,441.29
Receivables:		
Accounts Receivable	222,549.92	169,508.93
Note Receivable	2,078.59	
Accrued Bond Interest	1,153,373.67	928,017.34
Total	$ 3,210,544.93	$ 1,310,967.56
Investments:		
Bonds (Par Value)	$51,182,000.00	$ 45,911,000.00
Premium on Bonds	103,826.93	108,943.27
Discount on Bonds	[illegible]	(797,902.51)
Stocks (Cost)	13,982,068.59	[illegible]
Securities (Cost)	100,000.00	100,000.00
Total	[illegible]	[illegible]
TOTAL ASSETS	[illegible]	$ 56,893,799.98
LIABILITIES AND RESERVES:		
Accounts Payable	$ 392,712.24	$ 328,210.08
Employee Reserves	$15,149,684.82	$ 13,292,828.13
Annuitant Reserves	$ 6,077,173.59	$ 5,589,583.15
Employer Reserves:		
Pension Reserves	47,656,952.73	$ 45,008,458.07
Less Actuarial Deficiency (1)	18,566,682.00	18,566,682.00
Sub-Total	$29,090,270.73	$ 26,441,776.07
Other Employer Reserves	9,761,491.99	4,611,632.73
Total Employer Reserves	$38,851,762.72	$ 31,053,408.80
Other Reserves:		
Survivor Death Benefit	$ 1,587,501.02	[illegible]
Undistributed Investment Income	[illegible]	[illegible]
Total Other Reserves	$ 6,844,838.35	[illegible]
TOTAL LIABILITIES AND RESERVES	$67,316,171.72	[illegible]

(1) The actuarial deficiency represents the unfunded portion of the employer reserves as determined by the pension fund actuaries on July 1, 1979. The employer contribution rate, which is determined every three years by the actuaries will amortize the deficiency over thirty years (beginning July 1, 1974) in accordance with Section 31453.5 of the California Government Code.

(2) Refer to the Statistical Section for the calendar year balance sheet of the Employees' Retirement Association.

EMPLOYEES' RETIREMENT TRUST FUND
STATEMENT OF NET ADDITIONS TO RESERVES
FISCAL YEAR 1980-81

AUDITOR'S EXHIBIT VIII
SCHEDULE B

REVENUE			
Employee Contributions		$2,432,356.46	
Employer Contributions		7,083,555.22	
Investment Income:			
Interest	$ 249,671.81		
Bond Interest	4,073,744.78*		
Net Profit on Sale of Bonds	6,429.62		
Net Profit on Sale f Common Stock	663,227.05		
Dividends	675,945.10		
		5,669,018.36	
TOTAL			$15,184,930.04
EXPENDITURES			
Benefit Expense:			
Retirement	$ 3,323,239.33		
Salary Benefit	11,519.52		
Withdrawals	515,421.73		
Cost of Living	570,159.08		
Interest Reserve	323,527.07		
Death Benefit	46,071.73		
		$4,789,938.46	
Securities Management Fees		37,122.00	
TOTAL			4,827,060.46
NET ADDITIONS TO RESERVES			$10,357,869.58
DISBURSED AS FOLLOWS: (1)			
Employee Reserves			$ 1,856,856.69
Annuitant Reserves			487,590.44
Employer Reserves			7,798,353.92
Other Reserves			215,068.53
TOTAL			$10,357,869.58

* Includes $225,356.33 in accrued interest not reflected in operations (J1701)
(1) Reflects monthly transfer within the reserves.

EMPLOYEES' RETIREMENT TRUST FUND
RECONCILIATION OF CASH IN TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT VIII
SCHEDULE C

Cash in the Treasury, July 1, 1980			$ 213,441.29
Receipts:			
Revenue	$16,649,451.46		
Prior Year Accounts Receivable	169,508.93		
Current Year Accounts Receivable	(222,549.92)		
Current Year Note Receivable	(2,078.59)		
Current Year Adjustment Not Reflected in Operations (1)	(40.00)		
		$16,594,291.88	
Disbursements:			
Expenditures	$15,037,728.24		
Prior Year Accounts Payable	328,210.08		
Current Year Accounts Payable	(392,712.24)		
Prior Year Adjustment Not Reflected in Operations (2)	1,964.34		
		14,975,190.42	
Net Cash Increase (Decrease)			$1,619,101.46
Cash in the Treasury, July 1, 1981			$1,832,542.75

(1) Reclassification of Member Contribution (J3951).
(2) Established liability for previously cancelled Warrants issued in prior year; subject to reissue (J3951).

JAIL COMMISSARY
BALANCE SHEET
JUNE 30, 1981

EXHIBIT VIII
SCHEDULE D

ASSETS		
Cash (Refer to Schedule F)		$ 157.88
Cash--Female Facility Change Fund		79.05
Inventory		9,185.49
Equipment--at Cost (Refer to Schedule G)	$ 1,487.18	
Less: Accumulated Depreciation	406.09	1,081.09
TOTAL ASSETS		$10,503.51
LIABILITY		
Accounts Payable-- Trade		$ 270.79
EQUITY		
Retained Earnings, July 1, 1980	$ 4,816.09	
Add: Net Income for Period (Refer to Schedule E)	10,495.88	
Less: Deposit to Inmate Welfare Fund	5,079.25	
Retained Earnings, June 30, 1981		$10,232.72
TOTAL LIABILITY & EQUITY		$10,503.51

JAIL COMMISSARY
COMPARATIVE INCOME STATEMENT
FOR PERIODS ENDED JUNE 30, 1981 & 1980

EXHIBIT VIII
SCHEDULE E

	Year 7/1/80 to 6/30/81	Year 7/1/79 to 6/30/80
SALES		
Jail	$ 54,489.64	$51,935.21
Honor Farm	37,285.10	26,680.05
Female Facility	12,680.98	6,336.05
Cigarette Machine	5,099.67	4,783.95
Canteen--Female	3,440.22	595.45
Canteen--Honor Farm	6,058.95	-0-
Total Sales	$119,054.56	$90,330.71
Less Sales Tax	4,956.11	3,868.05
Net Sales	$114,098.45	$86,462.66
COST OF GOODS SOLD:		
Beginning Inventory	$ 8,182.88	$ 8,757.31
Purchases	83,123.53	64,979.97
Goods Available for Sale	$ 91,306.41	$73,737.28
Ending Inventory	9,185.49	8,182.88
Cost of Goods Sold	$ 82,120.92	$65,554.40
Gross Profit from Sales	$ 31,977.53	$20,908.26
EXPENSES:		
Storekeeper Salary	$ 15,850.00	$13,656.00
Storekeeper Overtime	251.52	37.62
Storekeeper Fringes	4,897.57	4,376.82
Purchasing Services	1,342.00	823.79
Store Supplies	296.03	562.29
Automobile	567.22	431.67
Building Maintenance	218.68	178.45
Depreciation	239.84	103.25
Auditor Services	216.54	132.47
Utilities	210.43	88.86
Treasurer Services	4.05	.36
Equipment Maintenance	160.26	33.13
Public Works Engineering	-0-	4.52
Total Expenses	$ 24,254.14	$20,429.23
INCOME (LOSS) FROM OPERATIONS	$ 7,723.39	$ 479.03
OTHER INCOME:		
Washer & Dryer	$ 1,905.25	$ 85.50
MTC Discounts Allowed	867.24	-0-
	$ 2,772.49	$ 85.50
NET INCOME (LOSS)	$ 10,495.88	$ 564.53

JAIL COMMISSARY
STATEMENT OF CASH FLOW
FOR FISCAL YEAR ENDED JUNE 30, 1981

EXHIBIT VIII
SCHEDULE F

BEGINNING CASH BALANCE, July 1, 1980			$480.78
CASH RECEIPTS:			
Cash Provided by Operations:			
Net Sales	$114,098.45		
Other Income	2,772.49	$116,870.94	
Less: Cost of Goods Sold and Operating Expenses		111,456.34	
Total Cash Receipts		$ 5,414.60	
CASH PAYMENTS:			
Increase Female Facility Change Fund	$ 69.05		
Deposits to Inmate Welfare Fund	5,079.25		
Liquidate Inmate Revolving Payable	589.20		
Total Cash Payments		5,737.50	
Decrease in Cash			(322.90)
ENDING CASH BALANCE, June 30, 1981			$157.88*

* To Schedule D

JAIL COMMISSARY
TRUST FUND
EQUIPMENT ANALYSIS
FISCAL YEAR ENDED JUNE 30, 1981

EXHIBIT VIII
SCHEDULE G

	Equipment	Accumulated Depreciation
BALANCE-July 1, 1980	$ 0.00	$ 0.00
Additions		
Transferred In	$1,487.18	$ 166.25
Purchases		
Totals	$1,487.18	$166.25
Current Year Depreciation		$239.84**
BALANCE-June 30, 1981	$1,487.18*	$406.09*

* To Schedule D
** To Schedule E

LAW LIBRARY TRUST FUND
BALANCE SHEET
JUNE 30, 1981

AUDITOR'S EXHIBIT VIII
SCHEDULE H

ASSETS		
Cash in Treasury (Refer to Schedule J)		$ 81,883.45
Law Book Library (Refer to Schedule K)	$516,223.52	
Less: Accumulated Depreciation	20,214.43	496,009.09
Equipment (Refer to Schedule K)	2,207.04	
Less: Accumulated Depreciation	802.82	1,404.22
TOTAL ASSETS		$579,296.76
LIABILITIES		
TOTAL LIABILITIES		$ -0-
EQUITY		
Retained Earnings, July 1, 1980(1)	$565,702.69	
Add: Net Income (Refer to Schedule I)	13,594.07	
Retained Earnings, June 30, 1981		$579,296.76*
TOTAL LIABILITIES AND EQUITY		$579,296.76

* Excludes Encumbrance for $11.00

(1) Includes the following at July 1, 1980:

Cash	$ 81,059.11
Law Book Library	483,979.32
Equipment (Net of Accumulated Depreciation $688.95)	664.26
Retained Earnings 7/1/80	$565,702.95

LAW LIBRARY TRUST FUND
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT VIII
SCHEDULE I

INCOME		
Filing Fees:		
Municipal Court Fee	$36,381.00	
Clerk's Fee	29,832.00	
Interest	9,528.98	
Copies Prepared	881.00	
Other Income	58.50	
TOTAL		$76,681.48
EXPENSE		
Salaries and Benefits	$14,381.55	
Subscriptions	2,021.00	
Office Supplies and Postage	632.84	
Janitorial Services	8,186.91	
Building and Grounds Maintenance	9,104.57	
Equipment Maintenance and Supplies	802.96	
Administrative Expenses	1,393.54	
Communications	1,697.37	
Utilities	3,768.50	
Law Supplements and Pocket Parts	618.19	
Insurance	151.68	
Depreciation (Refer Schedule K)	20,328.30	
TOTAL		63,087.41
NET INCOME (Loss)		$13,594.07*

* To Schedule H.

LAW LIBRARY TRUST FUND
CASH FLOW STATEMENT
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT VIII
SCHEDULE J

CASH BALANCE - July 1, 1980			$81,059.11
Add: Net Income (Refer to Schedule I)		$13,594.07	
Expense not requiring outlay of cash:			
Depreciation		20,328.30	
		$33,922.37	
Deduct: Cash outlay for capital assets:			
Law Book Library	$32,244.20		
Electric Typewriter	853.83	33,098.03	
Cash increase			824.34
CASH BALANCE - June 30, 1981			$81,883.45*

* To Schedule H

LAW LIBRARY TRUST FUND
EQUIPMENT ANALYSIS
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT VIII
SCHEDULE K

	Equipment	Accumulated Depreciation	Depreciation Expense
BALANCE-July 1, 1980	$ 0.00	$ 0.00	
Additions:			
Transfer from General Fixed Assets Account Group	$1,353.21	$688.95	
Purchases	853.83		
Totals	$2,207.04	$688.95	
Current Year Depreciation		$113.87	$113.87
BALANCE-July 30, 1981	$2,207.04*	$802.82*	$113.87**

LAW BOOK LIBRARY ANALYSIS

	National Register and Status	Treaties	Periodicals	California Education of the Bar	Total
Beginning Book Inventory 7/1/80:					
Quantity in Volumes (1)	9,156	2,113	1,690	1,127	
Average Replacement Cost (2)	$ 29.72	$ 56.00	$ 12.00	$ 65.00	
Totals	$272,116.32	$118,328.00	$20,280.00	$73,255.00	$483,979.32
Current Year Additions:					
Quantity in Volumes	610	141	112	75	
Average Replacement Cost (2)	$ 29.72	$ 56.00	$ 12.00	$ 65.00	
Totals	$ 18,129.20	$ 7,896.00	$ 1,344.00	$ 4,875.00	32,244.20
Ending Book Inventory 6/30/81:					
Quantity in Volumes (1)	9,766	2,254	1,802	1,202	
Average Replacement Cost (2)	$ 29.72	$ 56.00	$ 12.00	$ 65.00	
	$290,245.52	$126,224.00	$21,624.00	$78,130.00	$516,223.52*

LAW LIBRARY TRUST FUND
LAW BOOK LIBRARY ANALYSIS
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT VIII
SCHEDULE K-continued

Analysis of Book Amortization:	Volumes	Relative Percentage (3)	Estimated Life	Current Year Amortization
National Register and Statutes	9,766	65%	Indefinite	$ 0.00
Treaties	2,254	15%	10 years	12,622.40
Periodicals	1,802	12%	20 years	1,081.20
California Education of the Bar (CED)	1,202	8%	12 years	6,510.83
Totals	15,024	100%		$20,214.53

(1) Based on Physical count.
(2) Based on Law Librarian's Cost Analysis of major categories.
(3) Based on an analysis by Law Librarian.
* To Schedule H
** Combined amount to Schedule I

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT VIII

Note 1: Definition of Trust Funds

Expendable Trust-Principal (Resources) may be expended. Non-Expendable Trust-Only income earned on principal may be expended.

Note 2: Jail Commissary

After providing for working capital needs, the jail commissary profits are transferred to the Inmate Welfare Fund.

Note 3: Statement 1 Adjustment--Warrants Issued after June 30, 1981

Warrants disbursed subsequent to June 30, 1981, and recorded as a June, 1981 transaction in the amount of $508,588.89 for Expendable Trusts and $951.03 for Law Library. Additional Liabilities in the amount of $79,957.47 were not recorded in County's ledgers at fiscal year end.

Note 4: Reserve for Encumbrances

Auditor's encumbrances in the amount of $286,592.74 has been reserved by classifying the amount as Fund Balance-Designated.

SPECIAL DISTRICT FUNDS

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCE IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT IX

GOVERNED BY BOARD OF SUPERVISORS	Auditor's Balance July 1, 1980	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1981	Outstanding Warrants June 30, 1981	Treasurer's Balance June 30, 1981
ALLEY IMPROVEMENT ASSESSMENT DISTRICTS							
Coffee Village/Blk 12550	$ 0.00	$ 92.78	$ 92.78	$	$ 0.00	$	$ 0.00
Edgewood Estates/Street Lights	0.00	2,013.51	2,013.51		0.00		0.00
El Dorado Street Improvement (1)	0.00	725.94	725.94		0.00		0.00
Hawthorne Street Improvement	0.00	2,374.32	2,374.32		0.00		0.00
Lincoln Estates/Blk 1609	0.00	107.66	107.66		0.00		0.00
Lincoln Estates/Sidewalks	0.00	518.68	518.68		0.00		0.00
Paradise Tract/Blk 4012	0.00	379.94	379.94		0.00		0.00
Paradise Tract/Blk 4017	0.00	26.94	26.94		0.00		0.00
River Road-Grayson Street Improvement (1)	0.00	30,172.49	30,172.49		0.00		0.00
Sylvan Village/Blk 12623	0.00	2,576.25	2,576.25		0.00		0.00
Sylvan Village/Blk 12626	0.00	485.56	485.56		0.00		0.00
COUNTY SERVICE AREA NO. 1	3,451.19	1,021.29	0.00		4,472.48		4,472.48
LIGHTING DISTRICT							
Airport Neighborhood	537.31	5,845.70	6,025.24		357.77		357.77
Country Club Estates	30.97	514.51	519.82		25.66		25.66
Crows Landing	123.50	1,869.92	1,967.99		25.43		25.43
Deo Gloria Estates	3.96	.29	0.00		4.25		4.25
Denair	79.63	2,107.27	2,142.89		44.01		44.01
Empire	298.51	5,113.24	5,275.00		136.75		136.75
Fairview Tract	147.14	2,284.67	2,356.35		75.46		75.46
Hartman-Highlands	270.59	148.73	207.06		212.26		212.26
Kingsburg Park	167.61	888.21	971.53		84.29		84.29
Mancini Park Homes	117.94	1,015.01	960.94		172.01		172.01
Monterey Park	2.82	644.38	620.12		27.08		27.08
Olympic Tract	59.49	2,665.79	2,604.41		120.87		120.87
Richland Tract	596.88	1,193.53	1,559.86		230.55		230.55
Salida	312.67	3,960.99	4,014.83		258.83		258.83
Sherwood Forest No.1	169.62	1,102.01	1,168.22		103.41		103.41
Sherwood Forest No.2	106.35	670.51	766.15		10.71		10.71
Sunset Oaks	259.38	1,355.72	1,508.46		106.64		106.64
Sylvan Village No.2	979.53	797.82	649.92		1,127.43		1,127.43
Tempo Park	2,900.40	1,623.39	1,124.34		3,399.45		3,399.45
SPECIAL DISTRICT AUGMENTATION	212.80	583,017.33	577,870.00		5,360.13		5,360.13
STORM, WATER AND DRAINAGE MAINTENANCE DISTRICTS							
Beard Industrial Storm Drainage-Bond	9,364.13	50,767.01	52,201.50		7,929.64		7,929.64
Sherwood Forest Drainage	10,646.09	2,162.44	0.00		12,808.53		12,808.53
Storm Drain No.1	1,144.54	577.03	1,000.00		721.57		721.57
Storm Drain No.2	905.38	111.42	0.00		1,016.80		1,016.80

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCE IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT IX
Continued

	Auditor's Balance July 1, 1980	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1981	Outstanding Warrants June 30, 1981	Treasurer's Balance June 30, 1981
STORM, WATER AND DRAINAGE MAINTENANCE DISTRICTS-Continued							
Storm Drain No.3	$ 290.07	$ 35.80	$ 0.00	$	$ 325.87	$	$ 325.87
Storm Drain No.6	8,064.02	2,394.87	272.36		10,186.53		10,186.53
Storm Drain No.8	1,370.83	2,485.31	1,270.00		2,586.14		2,586.14
Storm Drain No.9	680.78	84.31	0.00		765.09		765.09
Storm Drain No.10	1,578.81	406.99	0.00		1,985.80		1,985.80
TOTAL	$ 44,872.94	$ 716,339.56	$ 706,531.06	$ 0.00	$ 54,681.44	$ 0.00	$ 54,681.44
GOVERNED BY LOCAL BOARDS							
CEMETERY DISTRICTS							
Hills Ferry Cemetary-General	$ 62,488.69	$ 101,041.95	$ 91,581.54	$	$ 71,949.10	$ 5,762.88	$ 77,711.98
Knights Ferry Cemetery-General	18,679.60	3,381.39	1,572.26		20,488.73	3.31	20,492.04
Patterson Cemetery-Endowment Care	32,485.61	5,485.86	0.00		37,971.47		37,971.47
Patterson Cemetery-General	48,181.53	68,892.40	54,900.83		62,173.10	3,712.70	65,885.80
COMMUNITY SERVICES DISTRICTS							
Denair Community Services-Bond	2,843.73	7,971.00	7,000.00		3,814.73		3,814.73
Denair Community Services-Clearing	.85	18,061.18	17,985.19		76.84		76.84
Grayson Community Services-Assessment Bond	5,751.93	8,858.84	10,226.06		4,384.71		4,384.71
Grayson Community Services-General	8,654.10	14,540.77	14,340.93		8,853.94		8,853.94
Highway Village Community Services-General	19,210.94	13,013.60	31,995.34		229.20	10.24	239.44
Keyes Community Services:							
Community Center	949.48	2,909.00	3,393.37		465.11	40.29	505.40
Water Revenue	0.00	50,933.63	50,933.63		0.00		0.00
1971 Water Revenue Bond Service	7,557.52	15,019.98	15,083.75		7,493.75		7,493.75
1971 Water Revenue Bond Reserve	23,366.32	2,203.98	0.00		25,570.30		25,570.30
Water System General Hookups	3,039.24	48,709.67	47,088.34		4,660.57	1,256.17	5,916.74
Water System Surplus Revenue	43,476.18	4,358.28	15,000.00		32,834.46		32,834.46
1964 Sewer Revenue	0.00	74,234.73	74,234.73		0.00		0.00
1964 General Obligation Sewer B&I Sinking	10,242.16	8,780.24	4,848.75		14,173.65		14,173.65
1964 Sewer Revenue Bond Redemption	4,049.67	7,004.18	6,537.50		4,516.35		4,516.35
1964 Sewer Revenue Bond Reserve	14,000.00	0.00	0.00		14,000.00		14,000.00
1964 Sewer Surplus Revenue	30,926.03	2,820.41	15,000.00		18,746.44		18,746.44
1964 Sewer General Prmt. & Hookup Charge	8,305.09	90,080.41	95,485.09		2,900.41	3,849.57	6,749.98
Knights Ferry Community Services:							
General	4,039.71	10,062.00	9,765.36		4,336.35	5.00	4,341.35
1972 Water Revenue Bond Services	2,703.00	0.00	0.00		2,703.00		2,703.00
1972 Water Revenue Bond Services	540.00	0.00	0.00		540.00		540.00
Waterford Community Services-Bond	53,497.71	15,128.22	8,750.00		59,875.93		59,875.93
Waterford Community Services-General	149,767.86	43,754.69	37,529.11		155,993.44	20.00	156,013.44

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCE IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT IX
Continued

	Auditor's Balance July 1, 1980	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1981	Auditor's Warrants June 30, 1981	Treasurer's Balance June 30, 1981
COMMUNITY SERVICES DISTRICTS-Continued							
Waterford Community Services-Sewer Capital Outlay	$ 55,993.83	$ 14,284.25	$ 0.00	$	$ 70,278.08	$	$ 70,278.08
Westley Community Services-Assessment Bond	1,288.38	2,722.38	1,501.00		2,509.76		2,509.76
Westley Community Services-General	10,357.84	5,757.27	6,806.89		9,308.22		9,308.22
FIRE DISTRICTS							
Burbank-Paradise	5,768.50	53,845.00	59,413.52		199.98	3,242.30	3,442.28
Ceres	58,012.75	20,098.05	14,354.03		63,756.77	30.00	63,786.77
Denair	51,471.99	29,537.13	46,947.13		34,061.99	5,765.23	39,827.22
Empire	82,397.52	627,068.21	675,867.62		33,598.11	24,131.87	57,729.98
Hughson	4,894.40	73,495.77	56,287.83		22,102.34	13,817.91	35,920.25
Industrial	19,390.26	140,967.32	137,942.65		22,414.93	15,763.69	38,178.62
Keyes	13,184.34	22,596.02	24,060.93		11,719.43	172.86	11,892.29
McHenry-Dry Creek	34,593.01	31,982.33	36,182.77		30,392.57		30,392.57
Montpillier	42,200.80	10,686.01	5,237.06		47,649.75	612.22	48,261.97
Mountain View	11,727.97	18,986.11	21,485.44		9,228.64	246.00	9,474.64
Oakdale	0.00	133,804.44	135,208.00		(1,403.56)	10,864.94	9,461.38
Riverbank	46,493.74	180,452.35	219,251.40		7,694.69	25,812.12	33,506.81
Salida	71,775.90	78,851.17	64,008.39	(18,142.85)	68,475.83		68,475.83
Turlock	15,954.31	59,590.14	75,311.84		232.61	5,479.40	5,712.01
Valley Home	39,881.70	18,419.99	16,460.47		41,841.22	3,403.18	45,244.40
Waterford-Hickman	3,916.71	44,475.39	47,019.47		1,372.63	4,638.38	6,011.01
Westport	7,490.88	26,296.39	26,597.68		7,189.59	783.38	7,972.97
West Stanislaus	1,335.94	171,361.19	171,938.61		758.52	92,119.71	92,878.23
Woodland Avenue	62,157.05	72,328.26	71,767.13		62,718.18	2,365.78	65,083.96
HOSPITAL DISTRICTS							
Oak Valley Hospital-Bond	0.00	139,558.46	137,213.83		2,344.63		2,344.63
Patterson Hospital-Bond	24,929.24	35,766.81	27,650.00		33,046.05		33,046.05
Patterson Hospital-General	3.84	78,495.29	78,165.60		333.53		333.53
West Side Community Hospital-General	96.21	56,792.78	41,626.10		15,262.89		15,262.89
IRRIGATION DISTRICTS							
Central Irrigation District	99.48	18,992.81	18,912.43		179.86		179.86
Oakdale Irrigation District	1,962.01	337,150.63	335,729.99		3,382.65		3,382.65
Turlock Irrigation District	1,332.53	237,625.02	236,624.64		2,332.91		2,332.91
West Stanislaus Irrigation District	689.63	119,005.03	118,505.09		1,189.57		1,189.57

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCE IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT IX
Continued

	Auditor's Balance July 1, 1980	Receipts	Disbursements	Transactions*	Auditor's Balance June 30, 1981	Outstanding Warrants June 30, 1981	Treasurer's Balance June 30, 1981
JOINT POWERS AGREEMENT							
Health Systems Agency	$ 33,247.82	$ 537,164.63	$ 502,732.85	$ 2,490.94	$ 70,170.54	$ 2,023.88	$ 72,194.42
Emergency Medical Service Agency (1)	0.00	9,691.00	8,759.76		931.24		931.24
Stanislaus Area Association of Governments	21,860.78	297,994.27	247,201.43		72,653.62		72,653.62
Stanislaus Drug Enforcement Agency	76,046.62	423,668.62	435,152.43	10,825.70	75,388.51		75,388.51
MOSQUITO ABATEMENT DISTRICTS							
East Side	329,788.80	561,033.87	445,394.00		445,428.67	16,850.08	462,278.75
Turlock	124,305.47	408,342.81	401,783.21		130,865.07	32,281.29	163,146.36
RECLAMATION DISTRICTS							
No. 2063	8,701.70	32,958.71	35,876.56		5,783.85	171.35	5,955.20
No. 2091	2,137.97	5,604.86	5,182.30		2,560.53	1,545.00	4,105.53
RESOURCE CONSERVATION DISTRICTS							
Ballico	.04	775.47	772.22		3.29		3.29
Orestimba	6,450.34	4,401.25	6,089.28		4,762.31		4,762.31
Salida	7.80	1.02	0.00		8.82		8.82
Lower San Joaquin Levee	.06	1,206.16	1,201.11		5.11		5.11
S.T. and J.	1,465.17	181.81	0.00		1,646.98		1,646.98
SANITATION DISTRICTS							
Empire-Bond	18.19	0.00	0.00		18.19		18.19
Empire-General	7,794.00	41,115.64	40,342.93		8,566.71	770.49	9,337.20
Salida-Bond	16,129.65	8,840.25	9,207.50		15,762.40		15,762.40
Salida-Construction	72,508.87	41,429.88	0.00		113,938.75		113,938.75
Salida-General	28,520.40	52,947.81	52,096.60		29,371.61	605.95	29,977.56
STORM, WATER AND DRAINAGE MAINTENANCE DISTRICTS							
Newman Drainage	46,835.52	61,740.35	48,125.22		60,450.65		60,450.65
Newman Drainage-Bond	12,674.00	45,144.60	57,818.60		0.00		0.00
Newman Drainage-Construction	25,319.57	3,062.31	0.00		28,381.88		28,381.88
TOTAL	$2,037,970.48	$6,015,543.73	$5,819,065.32	$(4,826.21)	$2,229,622.68	$278,157.17	$2,507,779.85
GRAND TOTAL (2)	$2,082,843.42	$6,731,883.29	$6,525,596.38	$(4,826.21)	$2,284,304.12**	$278,157.17	$2,562,461.29

* See Auditor's Exhibit IX, Schedule F.

** Does not reflect: Imprest Cash $150.00, Accounts Receivable $25,345.48, Loans Payable $137,519.18, Accounts Payable $40,084.21 and Encumbrances $15,909.90. Refer to Schedule G for loans payable information and Note for other detail.

(1) New fund established during fiscal year.

(2) To Auditor's Exhibit I.

SPECIAL DISTRICTS
GOVERNED BY BOARD OF SUPERVISORS
STATEMENT OF REVENUE
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT IX
SCHEDULE D

Source	Total Revenue	Alley Improvement Assessment Districts	County Service Area No. 1	Lighting Districts	Special District Augmentation	Storm, Water,& Drainage Maintenance Districts
Property Taxes-Current-Secured	$ 448,112.99	$	$ 428.43	$ 18,197.70	$ 426,748.03	$ 2,738.83
Property Taxes-Current-Unsecured	25,245.63		24.13	1,025.19	24,042.02	154.29
Property Taxes-Prior Years	17,037.70		18.91	804.21	16,093.47	121.11
Taxes-Augmentation Fund	8,226.00			8,226.00		
Other Tax Apportionments	344.17		.32	13.98	327.77	2.10
Interest	12,566.00	19.94	441.52	684.41	8,268.40	3,151.73
Business Inventory Tax Relief	81,425.19		77.84	3,306.60	77,543.10	497.65
Homeowner's Property Tax Relief	31,496.06		30.14	1,278.92	29,994.54	192.46
Assessments	90,221.14	39,454.13				50,767.01
Emergency Disaster Assistance	1,400.00					1,400.00
Other Revenue	264.68			264.68		
Total	$ 716,339.56*	$ 39,474.07	$ 1,021.29	$ 33,801.69	$ 583,017.33	$ 59,025.18

* See Auditor's Exhibit IX-Receipts

SPECIAL DISTRICTS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT IX
SCHEDULE F

	Balance June 30, 1980	Balance June 30, 1981	Cash Increase (Decrease)	
Health Systems Agency				
Accounts Receivable	$ 0.00	$(2,490.94) **	$ 2,490.94	$ 2,490.94
Stanislaus Drug Enforcement Agency				
Accounts Payable	$30,667.36	$43,040.08	$ 12,372.72	
Accounts Receivable	0.00	1,547.02	(1,547.02)	$ 10,825.70
Salida Fire District				
Bank Loan	$83,891.85	$75,749.00	$ (8,142.85)	
Loan Payable Co.	10,000.00	0.00	(10,000.00)	$(18,142.85)
TOTAL OTHER TRANSACTIONS AFFECTING CASH				$ (4,826.21)*

* To Auditor's Exhibit I, Schedule A
** Refer to Notes to Financial Condition

SPECIAL DISTRICTS
LOANS PAYABLE TO STANISLAUS COUNTY
JUNE 30, 1981

EXHIBIT IX
SCHEDULE G

	Balance June 30, 1980	Additions 1980-81	Reductions 1980-81	Balance June 30, 1981
Salida Fire District (2)	$ 10,000.00	$	$ 10,000.00	$ 0.00
Alley Improvement Assessment Districts:				
Coffee Village/Blk 12550	91.77	1.01**	92.78	0.00
Edgewood Estates/Street Lights	4,100.49		2,013.51	2,086.98
El Dorado Street Improvement (1)	0.00	3,383.27	725.94	2,657.33
Hawthorne Street Improvement	4,671.89		2,374.32	2,297.57
Lincoln Estates/Blk 1609		107.66**	107.66	0.00
Lincoln Estates/Sidewalks	783.28		518.68	264.60
Paradise Tract/Blk 4012		379.94**	379.94	0.00
Paradise Tract/Blk 4017	46.16		26.94	19.22
River Road-Grayson Street Improvement (1)	0.00	80,765.34	30,172.49	50,592.85
Sylvan Village/Blk 12623	6,311.00		2,576.25	3,734.75
Sylvan Village/Blk 12626	602.44		485.56	116.88
TOTAL	$ 26,607.03	$ 84,637.22	$ 49,474.07	$ 61,770.18*

* To Auditor's Exhibit II, Schedule G
** Reflects Interest Payment
(1) New loan established during fiscal year.
(2) Excludes bank loan payable - $75,749.00

SPECIAL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1981

AUDITOR'S EXHIBIT IX
SCHEDULE I

	Amount of Issue	Redeemed to June 30, 1981	Outstanding to June 30, 1981	Redemptions 1980-81	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate (%)
General Obligation Bonds								
Denair Community Services:								
General Obligation	$ 120,000.00	$ 44,000.00	$ 76,000.00	$ 4,000.00	1965	1995	Feb. 1	3.75
Revenue-Sewer	125,000.00	90,000.00	35,000.00	4,000.00	1965	1989	Feb. 1	3.75
Revenue-Water	150,000.00	35,000.00	115,000.00	4,000.00	1968	1998	Sept. 1	4.75
Keyes Community Services:								
General Obligation	85,000.00	37,000.00	48,000.00	3,000.00	1964	1994	Jan. 1	3.625
Revenue-Sewer	107,000.00	41,000.00	66,000.00	4,000.00	1964	1994	Jan. 1	3.625
Revenue-Water	250,000.00	20,000.00	230,000.00	4,000.00	1971	2011	Jan. 8	4.75
Patterson Hospital-General Obligation	350,000.00	155,000.00	195,000.00	20,000.00	1967	1987	July 15	4.31
Salida Sanitary-General Obligation	210,000.00	144,000.00	66,000.00	6,000.00	1952	1992	June 15	4.86
Waterford Community Services-General Obligation	137,000.00	86,000.00	51,000.00	6,000.00	1957	1988	Dec. 15	5.00
Oak Valley Hospital-General Obligation	1,500,000.00	1,300,000.00	200,000.00	200,000.00	1972	1982	Apr. 15	4.18
Knights Ferry Community Service-Revenue	46,000.00	3,851.00	42,149.00	567.00	1974	2012	Jan. 1	5.00
Newman Drainage District #1 Assessment	300,000.00	10,000.00	290,000.00	5,000.00	1978	2018	Jan. 1	5.116
Newman Drainage District #2 Assessment	400,000.00	10,000.00	390,000.00	10,000.00	1978	2018	Jan. 1	5.116
Total General Obligation Bonds	$ 3,780,000.00	$1,975,851.00	$1,804,149.00	$270,567.00				
Direct Assessment								
Westley Community Services	$ 18,962.00	$ 4,522.00	$ 14,440.00	$ 760.00	1975	1999	July 2	5.00
Beard Industrial Storm Drain Bond	340,019.75	139,360.19	200,659.56	33,443.26	1978	1987	Oct. 15	8.00
Total Direct Assessment	$ 358,981.75	$ 143,882.19	$ 215,099.56	$ 34,203.26				
GRAND TOTAL	$ 4,138,981.75	$2,119,733.19	$2,019,248.56*	$304,770.26				

* To Auditor's Exhibit I

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT IX

Note 1: Assets

Non-cash assets are not reflected. This information is available in the annual audit required of each district.

Note 2: Balance Sheet Amounts Not Reflected In Exhibit

Imprest Cash

Stanislaus Area Association of Governments	$ 150.00

Accounts Receivable

Stanislaus Drug Enforcement Agency	$ 25,345.48

Accounts Payable

Stanislaus Drug Enforcement Agency	$ 40,084.21

Reserve for Encumbrances

Stanislaus Area Association of Government	$ 14,639.56
Stanislaus Drug Enforcement	125.00
McHenry-Dry Creek Fire District	1,145.34
	$ 15,909.90

Note 3: Bonded Indebtedness

Direct assessments, payable in installments, are based on an equal share of an obligation; as opposed to an assessment based on acreage or valuation.

Note 4: Outstanding Warrants

Have been adjusted by $.02 to balance with Treasurer Warrant #1090, Empire Sanitary, was paid for more than issued. Refer to JE 0252, July, 1981.

Note 5: Warrants Issued After June 30, 1981

Accounts Payable Clearing warrants disbursed subsequent to June 30, 1981, and recorded as a June, 1981 transaction in the amount of $2,241.44

Note 6: Statement 1 Adjustment

Warrants disbursed subsequent to June 30, 1981, and recorded as a June, 1981 transaction in the amount of$161.71 included in Trust and Agency Funds. Alley Improvement Assessment Districts are classified as a "Governmental Fund Type." Other Board of Supervisor controlled districts are classified as "Fiduciary Fund Type-Trust and Agency".

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT IX
Continued

Note 7: Reconciliation of Cash Balance at July 1, 1980

Grand Total Auditor's Balance June 30, 1980	$2,097,334.73
Less: Air Pollution Control Transferred to County Operating Funds	14,491.31
Auditor's Balance July 1, 1980	$2,082,843.42

Note 8: Post Balance Sheet Transactions

Interest portion of loan payment recorded as reduction of principal in Alley Improvement Assessment Districts:

Coffee Village/Blk 12550	$ 1.01
Lincoln Estates/Blk 1609	107.66
Paradise Tract/Blk 4012	379.94
Total	$ 488.61

Deposit permit number 51921 dated October 7, 1980, was an expenditure abatement recorded as a reduction to Accounts Receivable (J0968)-Health System Agency $2,490.94.

SCHOOL FUNDS

SCHOOLS

AUDITOR'S EXHIBIT X

RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

	Auditor's Balance July 1, 1980	Receipts	Disbursements	Auditor's Balance June 30, 1981	Outstanding Warrants	Treasurer's Balance June 30,1981
ELEMENTARY GENERAL AND BUILDING FUNDS						
Chatom-General	$ 304,574.85	$ 1,251,145.80	$ 1,324,949.06	$ 230,771.59	$ 0.00	$ 230,771.59
Chatom-Deferred Maintenance	5,000.00	1,398.30	0.00	6,398.30	0.00	6,398.30
Chatom-CETA VI, 79/80	432.04	3,198.15	3,630.19	0.00	0.00	0.00
Empire-General	856,932.33	4,355,868.55	4,688,128.55	524,672.33	0.00	524,672.33
Empire-Deferred Maintenance	15,610.00	5,613.73	0.00	21,223.73	0.00	21,223.73
Empire-Building	0.00	0.00	0.00	0.00	0.00	0.00
Empire-Special Reserve	50,000.00	541,143.17	53,495.79	537,647.38	0.00	537,647.38
Empire-State Building	142,805.87	153,066.12	294,166.73	1,705.26	0.00	1,705.26
Empire-CETA II-D, 79/80	1,871.88	10,418.17	12,290.05	0.00	0.00	0.00
Empire-CETA VI, 79/80	839.20	5,915.88	6,755.08	0.00	0.00	0.00
Gratton-General	103,507.31	192,371.09	157,850.37	138,028.03	0.00	138,028.03
Gratton-State Building	28.62	32.40	61.02	0.00	0.00	0.00
Hart Ransom-General	147,275.04	608,104.82	621,540.55	133,839.31	0.00	133,839.31
Hart Ransom-Deferred Maintenance	2,000.00	209.91	2,000.00	209.91	0.00	209.91
Hart Ransom-CETA II-D, 79/80	383.36	3,576.15	3,959.51	0.00	0.00	0.00
Hart Ransom-CETA VI, 79/80	818.21	6,463.44	7,281.65	0.00	0.00	0.00
Hart Ransom-Special Reserve	75,000.00	7,864.58	0.00	82,864.58	0.00	82,864.58
Hickman-General	33,583.76	401,256.93	415,261.18	19,579.51	0.00	19,579.51
Hickman-State Building	291.23	329.45	620.68	0.00	0.00	0.00
Hughson-General	368,144.92	2,076,046.51	1,827,047.68	617,143.75	0.00	617,143.75
Hughson-Special Reserve	366,000.00	38,377.74	360,000.00	44,377.74	0.00	44,377.74
Hughson-Deferred Maintenance (1)	0.00	9,187.00	0.00	9,187.00	0.00	9,187.00
Keyes-General	165,018.64	1,245,060.72	1,190,832.87	219,246.49	0.00	219,246.49
Keyes-CETA IID, 79/80	3,262.95	25,227.81	28,490.76	0.00	0.00	0.00
Keyes-CETA VI, 79/80	172.15	2,450.55	2,622.70	0.00	0.00	0.00
Knights Ferry-General	69,657.07	95,907.71	83,172.78	82,392.00	0.00	82,392.00
La Grange-General	74,358.98	83,728.42	51,869.02	106,218.38	0.00	106,218.38
Modesto City Schools:						
General	907,616.21	28,915,420.05	29,800,921.16	22,115.10	0.00	22,115.10
EDA Grant	27,047.39	617.84	0.00	27,665.23	0.00	27,665.23
Children's Center	(3,519.65)	407,889.11	396,148.82	8,220.64	0.00	8,220.64
Building	126,088.55	275,649.17	400,312.00	1,425.72	0.00	1,425.72
State Building	1,050.99	130.28	0.00	1,181.27	0.00	1,181.27
Special Reserve	75,511.04	3,620.02	77,806.95	1,324.11	0.00	1,324.11
CETA II-D 79/80	11,691.65	14,927.18	26,618.83	0.00	0.00	0.00
Deferred Maintenance (1)	0.00	104,812.00	81,777.03	23,034.97	0.00	23,034.97
CETA VI, 79/80	30,079.04	82,279.15	112,358.19	0.00		0.00
Liability Self-Insurance	214,332.42	54,989.67	(159,782.58)	429,104.67	0.00	429,104.67
Workers' Compensation Self-Insurance	443,144.42	273,768.84	(406,564.83)	1,123,478.09	0.00	1,123,478.09

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT X
Continued

	Auditor's Balance July 1, 1980	Receipts	Disbursements	Auditor's Balance June 30, 1981	Outstanding Warrants	Treasurer's Balance June 30, 1981
ELEMENTARY GENERAL AND BUILDING FUNDS, Continued						
Oakdale General	$ 399,258.81	$ 4,180,019.95	$ 4,192,226.84	$ 387,051.92	$ 0.00	$ 387,051.92
Oakdale-EDA Grant	3,510.16	0.00	3,510.16	0.00	0.00	0.00
Oakdale-Deferred Maintenance	35,000.00	3,670.07	29,157.50	9,512.57	0.00	9,512.57
Oakdale-Special Reserve	215,261.33	38,804.68	200,000.00	54,066.01	0.00	54,066.01
Oakdale-CETA II-D, 79/80	683.24	(54.49)	628.75	0.00	0.00	0.00
Paradise-General	71,974.60	298,764.79	244,518.12	126,221.27	0.00	126,221.27
Paradise-State Building	7.31	8.37	15.68	0.00	0.00	0.00
Paradise-CETA II-D, 79/80	951.44	162.15	1,113.59	0.00	0.00	0.00
Paradise-Special Reserve	137,625.78	17,027.96	1,309.88	153,343.86	0.00	153,343.86
Paradise-CETA VI, 79/80	399.60	3,491.63	3,891.23	0.00	0.00	0.00
Paradise-Deferred Maintenance	1,000.00	534.04	200.34	1,333.70	0.00	1,333.70
Riverbank-General	214,715.54	2,490,889.38	2,614,041.41	91,563.51	0.00	91,563.51
Riverbank-EDA Grant	16,747.96	0.00	0.00	16,747.96	0.00	16,747.96
Riverbank-Deferred Maintenance (1)	0.00	23,169.00	0.00	23,169.00	0.00	23,169.00
Riverbank-CETA II-D 79/80	(703.09)	23,987.67	23,284.58	0.00	0.00	0.00
Riverbank-CETA VI, 79/80	2,771.40	2,346.03	5,117.43	0.00	0.00	0.00
Roberts Ferry-General	134,834.73	97,795.57	98,796.46	133,833.84	0.00	133,833.84
Salida-General	321,923.24	1,121,397.46	1,064,205.06	379,115.64	0.00	379,115.64
Salida-Deferred Maintenance (1)	0.00	7,083.00	0.00	7,083.00	0.00	7,083.00
Salida-State Building (1)	0.00	8,772.67	0.00	8,772.67	0.00	8,772.67
Salida-CETA II-D, 79/80	615.77	1,792.17	2,407.94	0.00	0.00	0.00
Salida-Special Reserve	144,500.00	14,689.37	0.00	159,189.37	0.00	159,189.37
Salida-CETA VI, 79/80	4.90	5,753.79	5,758.69	0.00	0.00	0.00
Shiloh-General	101,744.88	219,713.42	195,985.57	125,472.73	0.00	125,472.73
Stanislaus-General	673,306.26	4,555,257.94	4,590,933.94	637,630.26	0.00	637,630,26
Stanislaus-Building	4,882.92	0.00	4,882.92	0.00	0.00	0.00
Stanislaus-Special Reserve	133,769.09	197,499.40	222,312.03	108,956.46	0.00	108,956.46
Sylvan-General	1,046,756.22	8,254,945.83	7,984,498.46	1,317,203.59	0.00	1,317,203.59
Sylvan-Deferred Maintenance	32,000.00	7,787.43	0.00	39,787.43	0.00	39,787.43
Sulvan-Building	271,855.44	14,705.85	286,561.29	0.00	0.00	0.00
Sylvan-State Building	4.16	4.74	8.90	0.00	0.00	0.00
Sylvan-CETA II-D, 79/80	(536.82)	11,395.65	10,858.83	0.00	0.00	0.00
Sylvan-CETA VI, 79/80	(520.14)	260.07	(260.07)	0.00	0.00	0.00
Turlock-General	452,224.78	7,593,287.56	7,500,558.63	544,953.71	0.00	544,953.71
Turlock-Deferred Maintenance (1)	0.00	34,696.00	23,250.00	11,446.00	0.00	11,446.00
Turlock Children's Center	0.00	62,179.15	62,179.15	0.00	0.00	0.00
Turlock-State Building (1)	0.00	143,132.98	113,016.92	30,116.06	0.00	30,116.06
Turlock-CETA II-D, 79/80	2,968.92	18,407.84	21,376.76	0.00	0.00	0.00
Valley Home-General	213,317.44	354,543.30	366,692.08	201,168.66	0.00	201,168.66
Valley Home Building	4,530.54	0.00	0.00	4,530.54	0.00	4,530.54
Waterford-General	243,860.78	1,228,951.20	1,308,614.05	164,197.93	0.00	164,197.93
Waterford-Deferred Maintenance (1)	0.00	25,000.00	18,800.00	6,200.00	0.00	6,200.00

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT X
Continued

	Auditor's Balance July 1, 1980	Receipts	Disbursements	Auditor's Balance June 30, 1981	Outstanding Warrants	Treasurer's Balance June 30, 1981
ELEMENTARY GENERAL AND BUILDING FUNDS, Continued						
Waterford-CETA II-D, 79/80	$ 696.45	$ (191.11)	$ 505.34	$ 0.00	$ 0.00	$ 0.00
Waterford- CETA VI, 79/80	156.43	53.27	209.70	0.00	0.00	0.00
TOTAL	$ 9,502,710.54	$ 72,319,802.19	$ 72,666,789.95	$ 9,155,722.78	$ 0.00	$ 9,155,722.78
UNIFIED GENERAL AND BUILDING FUNDS						
Ceres-General	$ 331,959.49	$ 10,146,475.07	$ 9,763,335.94	$ 715,098.62	$ 0.00	$ 715,098.62
Ceres-Deferred Maintenance	73,000.00	7,833.30	76,958.40	3,874.90	0.00	3,874.90
Ceres-CETA II-D, 79/80	1,179.00	32,697.64	33,876.64	0.00	0.00	0.00
Ceres-CETA VI, 79/80	2,435.05	27,102.37	29,537.42	0.00	0.00	0.00
Ceres-CETA VI Project	314.06	186.52	500.58	0.00	0.00	0.00
Denair-General	408,692.74	1,985,870.26	2,096,229.52	298,333.48	0.00	298,333.48
Denair-Building	20,491.37	0.00	11,144.24	9,347.13	0.00	9,347.13
Denair-State Building	830.11	86.81	916.92	0.00	0.00	0.00
Denair-CETA VI, 79/80	413.15	31.90	445.05	0.00	0.00	0.00
Newman-Crowslanding-General	336,197.48	2,237,892.74	2,172,366.73	401,723.49	0.00	401,723.49
Newman-Crowslanding-Deferred Maintenance (1)	0.00	10,456.00	0.00	10,456.00	0.00	10,456.00
Newman-Crowslanding-Special Reserve	57,673.06	19,593.38	603.00	76,663.44	0.00	76,663.44
Newman-Crowslanding-State Building	9.71	2,454.96	20.48	2,444.19	0.00	2,444.19
Patterson-General	240,747.70	5,013,804.43	5,083,310.94	171,241.19	0.00	171,241.19
Patterson-Building	2,870.98	0.00	2,870.98	0.00	0.00	0.00
Patterson-State Building	65.20	75.30	140.50	0.00	0.00	0.00
Patterson-Deferred Maintenance (1)	0.00	22,719.00	14,676.00	8,043.00	0.00	8,043.00
Patterson-Property Use	64.56	4.04	66.25	2.35	0.00	2.35
Patterson-CETA II-D, 79/80	384.14	63.40	447.54	0.00	0.00	0.00
Patterson-CETA VI, 79/80	1,421.53	10,621.88	12,043.41	0.00	0.00	0.00
TOTAL	$ 1,478,749.33	$ 19,517,969.00	$19,299,490.54	$ 1,697,227.79	$ 0.00	$ 1,697,227.79
HIGH SCHOOL AND JUNIOR COLLEGE GENERAL AND BUILDING FUNDS						
Hughson Union-General	$ 316,973.13	$ 1,511,189.53	$ 1,667,196.85	$ 160,965.81	$ 0.00	$ 160,965.81
Hughson-Deferred Maintenance	6,870.00	8,098.28	0.00	14,968.28	0.00	14,968.28
Hughson-CETA II-D, 79/80	443.45	69.64	513.09	0.00	0.00	0.00
Hughson-CETA VI, 79/80	(37.53)	16,957.33	16,919.80	0.00	0.00	0.00
Hughson-Special Reserve	150,000.00	15,728.97	67,465.50	98,263.47	0.00	98,263.47
Modesto-General	2,261,399.18	19,687,374.17	21,549,957.64	398,815.71	0.00	398,815.71
Modesto-Deferred Maintenance (1)	0.00	132,211.00	132,210.58	.42	0.00	.42
Modesto-Children's Center	.69	56,013.60	56,013.51	.78	0.00	.78

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT X
Continued

	Auditor's Balance July 1, 1980	Receipts	Disbursements	Auditor's Balance June 30, 1981	Outstanding Warrants	Treasurer's Balance June 30, 1981
HIGH SCHOOL AND JUNIOR COLLEGE GENERAL AND BUILDING FUNDS-Continued						
Modesto-Special Reserve	$ 114,483.71	$ 12,322.44	$ 54,005.78	$ 72,800.37	$ 0.00	$ 72,800.37
Oakdale-General	943,378.36	5,155,498.81	5,781,260.68	317,616.49	0.00	317,616.49
Oakdale-Building	28,710.00	0.00	28,710.00	0.00	0.00	0.00
Oakdale-EDA Grant	54,771.49	0.00	54,771.49	0.00	0.00	0.00
Oakdale-Deferred Maintenance	20,000.00	50,097.10	0.00	70,097.10	0.00	70,097.10
Oakdale-CETA II-D, 79/80	(2,789.80)	18,244.43	15,454.63	0.00	0.00	0.00
Oakdale-CETA VI, 79/80	(2,665.29)	7,999.70	5,334.41	0.00	0.00	0.00
Oakdale-Special Reserve	389,080.61	266,163.86	384,207.55	271,036.92	0.00	271,036.92
Turlock-General	694,876.99	6,193,884.19	6,493,761.48	394,999.70	0.00	394,999.70
Turlock-Deferred Maintenance (1)	0.00	28,183.00	22,150.00	6,033.00	0.00	6,033.00
Turlock-Special Reserve	8,657.50	349,545.60	142,791.47	215,411.63	0.00	215,411.63
YCC-General	2,209,708.68	25,953,582.14	25,672,433.42	2,490,857.40	0.00	2,490,857.40
YCC-Property Use	171,764.91	201,505.52	43,600.00	329,670.43	0.00	329,670.43
YCC-Special Reserve	1,300,017.34	166,078.75	485,155.36	980,940.73	0.00	980,940.73
YCC-CETA II-D, 79/80	2,237.75	5,014.20	7,251.95	0.00	0.00	0.00
YCC-CETA VI, 79/80	63.20	15,106.36	15,169.56	0.00	0.00	0.00
YCC-Student Health Fee	18,314.34	171,462.40	157,794.19	31,982.55	0.00	31,982.55
TOTAL	$ 8,686,258.71	$ 60,022,331.02	$ 62,854,128.94	$ 5,854,460.79	$ 0.00	$ 5,854,460.79
ELEMENTARY STATE BUILDING LOANS						
Chatom	$ 7,154.84	$ 51,655.98	$ 55,000.88	$ 3,809.94	$ 0.00	$ 3,809.94
Empire (1)	0.00	254,829.20	194,705.38	60,123.82	0.00	60,123.82
Gratton	598.35	7,544.76	6,525.37	1,617.74	0.00	1,617.74
Hart Ransom	6,971.03	44,771.30	50,678.19	1,064.14	0.00	1,064.14
Hickman	2,039.57	26,080.88	22,344.25	5,776.20	0.00	5,776.20
Hughson	11,132.50	103,739.83	90,865.57	24,006.76	0.00	24,006.76
Keyes	3,776.62	34,359.86	30,212.43	7,924.05	0.00	7,924.05
Modesto	13,135.93	40,706.73	39,182.81	14,659.85	0.00	14,659.85
Paradise	1,358.75	14,099.75	12,827.14	2,631.36	0.00	2,631.36
Riverbank	0.00	5,648.89	0.00	5,648.89	0.00	5,648.89
Stanislaus	38,215.90	282,626.80	259,781.90	61,060.80	0.00	61,060.80
Sylvan	19,642.66	379,909.96	333,891.46	65,661.16	0.00	65,661.16
Turlock	5.10	1,801.81	1,507.47	299.44	0.00	299.44
Waterford	0.00	2,948.31	0.00	2,948.31	0.00	2,948.31
TOTAL	$ 104,031.25	$ 1,250,724.06	$ 1,097,522.85	$ 257,232.46	$ 0.00	$ 257,232.46

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT X
Continued

	Auditor's Balance July 1, 1980	Receipts	Disbursements	Auditor's Balance June 30, 1981	Outstanding Warrants	Treasurer's Balance June 30, 1981
UNIFIED STATE BUILDING LOANS						
Ceres	$ 38,025.31	$ 390,821.00	$ 339,834.41	$ 89,011.90	$ 0.00	$ 89,011.90
Denair	4,022.61	34,382.55	29,532.25	8,872.91	0.00	8,872.91
Newman-Crowslanding	3,955.80	31,806.78	27,580.54	8,182.04	0.00	8,182.04
Patterson	14,213.67	186,454.10	155,308.49	45,359.28	0.00	45,359.28
TOTAL	$ 60,217.39	$ 643,464.43	$ 552,255.69	$ 151,426.13	$ 0.00	$ 151,426.13
ELEMENTARY BONDS						
Chatom-1958 Issue	$ 18,113.96	$ 16,821.61	$ 17,443.75	$ 17,491.82	$ 0.00	$ 17,491.82
Chatom-1969 Issue	17,965.60	35,556.79	32,100.00	21,422.39	0.00	21,422.39
Empire-1968-72 Issue	154,734.21	366,604.19	361,232.50	160,105.90	0.00	160,105.90
Hart Ransom-1952-67 Issue	2,501.85	20,049.17	20,461.25	2,089.77	0.00	2,089.77
Hickman-1970-72 Issue	7,681.37	14,005.55	13,772.50	7,914.42	0.00	7,914.42
Hughson-1953-60 Issue	11,725.50	12,377.40	12,040.00	12,062.90	0.00	12,062.90
Knights Ferry-1972 Issue	473.74	10,916.93	10,950.00	440.67	0.00	440.67
Modesto-1955-59 Issue	71,141.25	56,674.13	54,668.00	73,147.38	0.00	73,147.38
Modesto-1962 (A) Issue	42,993.21	43,968.45	48,435.20	38,526.46	0.00	38,526.46
Modesto-1964-66 62B, C Issue	36,228.89	76,893.86	63,973.00	49,149.75	0.00	49,149.75
Modesto-1969-71 Issue	233,099.75	350,889.31	372,243.32	211,745.74	0.00	211,745.74
Oakdale-1951-59 Issue	150.84	0.00	0.00	150.84	0.00	150.84
Oakdale-1965 Issue	22,677.74	28,893.16	28,609.00	22,961.90	0.00	22,961.90
Paradise-1968 Issue	4,688.15	7,928.90	8,250.00	4,367.05	0.00	4,367.05
Riverbank-1967 Issue	19,148.65	31,434.88	32,420.00	18,163.53	0.00	18,163.53
Roberts Ferry-1970 Issue	6,938.90	9,458.98	8,463.75	7,934.13	0.00	7,934.13
Salida 1950-65 Issue	4,683.36	16,036.75	14,700.00	6,020.11	0.00	6,020.11
Shiloh-1967-73 Issue	693.74	10,647.79	10,741.25	600.28	0.00	600.28
Stanislaus-1965-68-71 Issue	60,623.92	112,784.22	107,800.00	65,608.14	0.00	65,608.14
Sylvan-1955-71 Issue	133,345.18	299,833.98	330,238.75	102,940.41	0.00	102,940.41
Turlock-1956-58 (B) Issue	11,857.61	199.90	12,057.51	0.00	0.00	0.00
Turlock-62 A,B,C,D Issue	30,966.87	70,747.35	87,662.50	14,051.72	0.00	14,051.72
Valley Home	7,731.70	44,939.88	35,880.00	16,791.58	0.00	16,791.58
Waterford-1955-61-68 Issue	16,920.36	17,069.04	16,979.36	17,010.04	0.00	17,010.04
TOTAL	$ 917,086.35	$ 1,654,732.22	$ 1,701,121.64	$ 870,696.93	$ 0.00	$ 870,696.93
UNIFIED BONDS						
Ceres	$ 101,112.70	$ 155,740.55	$ 144,377.50	$ 112,475.75	$ 0.00	$ 112,475.75
Denair	32,455.68	117,849.27	110,912.50	39,392.45	0.00	39,392.45
Newman-Crowslanding	5,472.03	8,175.87	6,339.00	7,308.90	0.00	7,308.90
Newman-1957-66 Issue	12,689.65	21,123.14	21,115.00	12,697.79	0.00	12,697.79
Orestimba-1959-65 Issue	45,210.92	49,116.98	49,351.40	44,976.50	0.00	44,976.50

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT X
Continued

UNIFIED BONDS, Continued	Auditor's Balance July 1, 1980	Receipts	Disbursements	Auditor's Balance June 30, 1981	Outstanding Warrants	Treasurer's Balance June 30, 1981
Patterson-1951-56 Issue	$ 6,502.20	$ 7,754.64	$ 10,300.00	$ 3,956.84	$ 0.00	$ 3,956.84
Patterson-Grayson	87.50	0.00	0.00	87.50	0.00	87.50
Patterson-Newman 1971 Issue	106,035.23	213,309.44	204,840.00	114,504.67	0.00	114,504.67
TOTAL	$ 309,565.91	$ 573,069.89	$ 547,235.40	$ 335,400.40	$ 0.00	$ 335,400.40
HIGH SCHOOL AND JUNIOR COLLEGE BONDS						
Hughson-1957-65-68 Issue	$ 21,557.19	$ 33,528.01	$ 32,285.00	$ 22,800.20	$ 0.00	$ 22,800.20
Modesto-1955 through 1970 Issue	440,013.43	771,234.11	805,875.12	405,372.42	0.00	405,372.42
Oakdale-1954-65-69 Issue	61,804.58	140,587.78	150,597.50	51,794.86	0.00	51,794.86
Yosemite Community College-1955-59 Issue	21,764.50	43,600.00	43,734.40	21,630.10	0.00	21,630.10
TOTAL	$ 545,139.70	$ 988,949.90	$ 1,032,492.02	$ 501,597.58	$ 0.00	$ 501,597.58
OTHER SCHOOL FUNDS						
Ceres Unified Commerical Revolving	$ 0.00	$ 1,701,237.65	$ 1,701,237.65	$ 0.00	$ 55,809.14	$ 55,809.14
County Schools Service	15,564,889.73	89,480,240.19	89,030,434.38	16,014,695.54*	0.00	16,014,695.54
County Schools Service-EDA Grants	0.00	0.00	0.00	0.00	0.00	0.00
County Schools Service-Deferred Maintenance (1)	0.00	31,400.00	25,446.50	5,953.50	0.00	5,953.50
County Schools Commercial Revolving	0.00	22,936,965.02	22,936,965.02	0.00	1,189,299.22	1,189,299.22
Stanislaus County Child Development Lab	24,170.22	175,221.40	179,920.65	19,470.97	0.00	19,470.97
Central Region School Insurance Group (1)	0.00	350,363.56	329,387.33	20,976.23	0.00	20,976.23
County Schools Payroll	167.08	59,800,196.61	59,806,680.75	(6,317.06)	5,201,490.85	5,195,173.79
John B. Allard Scholarship (1)	0.00	117.15	0.00	117.15	0.00	117.15
County Schools Withholding	116,009.72	67,025.35	183,035.07	0.00	0.00	0.00
County Schools-Deferred Compensation Plans (1)	0.00	16,230.00	16,230.00	0.00	0.00	0.00
County Schools-Tax Shelter Annuity	0.00	1,763,306.00	1,763,306.00	0.00	0.00	0.00
School -CETA Two-D-80/81 (1)	0.00	468,446.34	465,498.03	2,948.31	0.00	2,948.31
School--CETA Six-80/81 (1)	0.00	1,202,520.29	1,125,702.86	76,817.43	0.00	76,817.43
Modesto City Schools-Payroll	0.00	33,231,309.08	33,231,309.08	0.00	2,917,623.56	2,917,623.56
Modesto City Schools-Commercial Revolving	0.00	14,348,258.63	14,348,258.63	0.00	333,210.50	333,210.50
YCC Payroll Revolving	0.00	16,688,040.08	16,688,040.08	0.00	1,385,143.30	1,385,143.30
YCC Commercial Revolving	0.00	9,731,277.96	9,731,277.96	0.00	690,541.82	690,541.82
TOTAL	$ 15,705,236.75	$251,992,155.31	$251,562,729.99	$ 16,134,662.07	$ 11,773,118.39	$ 27,907,780.46
GRAND TOTAL(2)	$ 37,308,995.93	$408,963,198.02	$411,313,767.02	$ 34,958,426.93	$ 11,773,118.39	$ 46,731,545.32

* Does not reflect encumbrances of $37,107.06.
(1) New fund established during fiscal year.
(2) To Auditor's Exhibit I.

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT X

Note 1: Assets

Non-cash assets are not reflected.

Note 2: Long-Term Liability

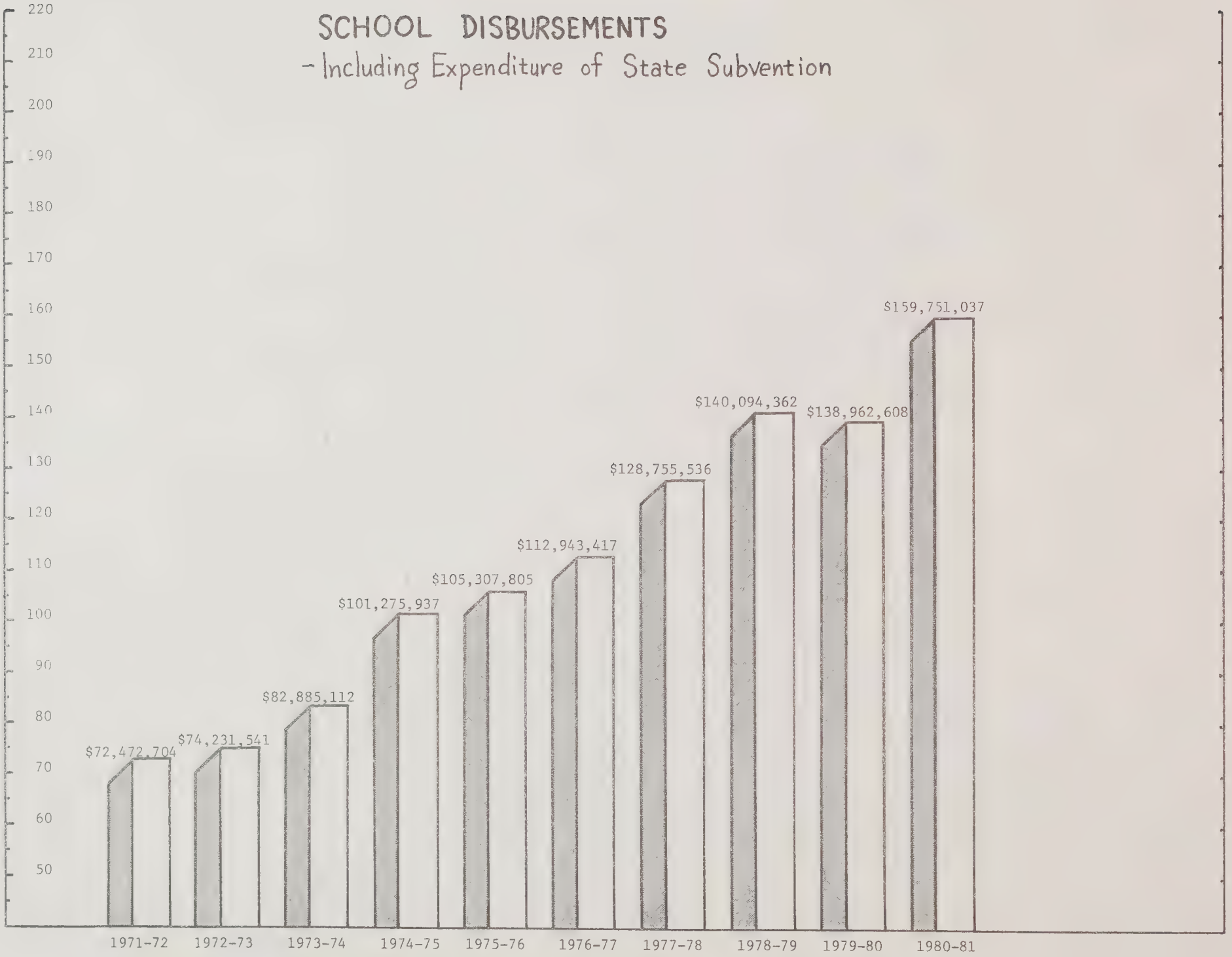
Refer to Bonded Indebtedness Section.

Note 3: Warrants Issued After June 30, 1981

Accounts Payable Clearing warrants disbursed subsequent to June 30, 1981, and recorded as a June, 1981 transaction in the amount of $10,485.75 (CETA Funds).

SCHOOL DISBURSEMENTS

- Including Expenditure of State Subvention



GENERAL FIXED ASSETS

ACCOUNT GROUP

[illegible] OF GENERAL FIXED ASSETS
ACCOUNT GROUP
[illegible] AND JUNE 30, 1981

	[illegible]	[illegible]
GENERAL FIXED ASSETS (1)		
Land	[illegible]	[illegible]
Structures and Improvements	[illegible]	[illegible]
Equipment	[illegible]	[illegible]
Total General Fixed Assets	[illegible]	[illegible]
INVESTMENT IN GENERAL FIXED ASSETS		
From General Funds	[illegible]	[illegible]
From Road Fund	[illegible]	[illegible]
From Revenue Sharing Fund	[illegible]	[illegible]
Total Investment in General Fixed Assets	[illegible]	[illegible]

* To Auditor's Exhibit I
(1) See Auditor's Exhibit XI, Schedule A

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT XI
SCHEDULE A

	Balance June 30, 1980	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals*	Adjustments	Balance June 30, 1981
LAND	$ 3,160,365.29	$ 305,047.01				$ (5,220.00)	$ 3,460,192.30
STRUCTURES AND IMPROVEMENTS							
Center I	$15,641,507.75	$ 241,176.07				$ 7,722.66	$15,890,406.48
Center II	9,772,647.75	46,780.11			$7,891,095.71		1,928,332.15
Center III	2,778,871.64	90,256.60					2,869,128.24
Center IV	3,065,187.39	247,818.54				3,399.77	3,316,405.70
Center V	4,955,392.47	93,682.29				(3,399.77)	5,045,674.99
TOTAL STRUCTURES AND IMPROVEMENTS	$36,213,607.00	$ 719,713.61			$7,891,095.71	$ 7,722.66	$29,049,947.56
EQUIPMENT							
Administration Building Furnishing	$ 476,465.77						$ 476,465.77
Agricultural Commissioner	28,735.57	$ 18,561.07		$ 488.67		$ (.60)	46,807.37
Air Pollution Control District	20,039.48	2,032.80		3,080.05			18,992.23
Airport	9,669.60						9,669.60
Alcoholism Treatment Program	32,229.80					1,647.94	33,877.74
Animal Control	22,647.17	645.00			$ 921.83	495.17	22,865.51
Area Agency on Aging	481.59	6,322.40					6,803.99
Assessor	54,203.45	184.44		12,324.69		(213.79)	41,849.41
Auditor-Controller	28,678.23	473.82		3,730.60			25,421.45
Board of Supervisors	8,877.51				2,034.40	(283.53)	6,559.58
Building and Grounds	40,585.90	7,067.16	$ 200.00	1,152.27			46,700.79
Chief Administrative Office	4,349.96			689.00		344.50	4,005.46
Children's Services	1,291.90						1,291.90
Capital Improvement	-0-						-0-
Career Criminal Prosecution	4,066.41			1,036.15	400.68		2,629.58
CCJ Administration Contract	-0-						-0-
Clerk Recorder	108,524.11	2,447.87	34.70	6,018.62		471.56	105,459.62
Consumer Affairs	3,790.99						3,790.99
D.A. Victim Witness Program	-0-	1,783.98					1,783.98
D.A. Automated Case Project	-0-	29,012.20					29,012.20
Cooperative Extension Service	35,663.29	2,953.08				729.54	39,345.91
County Counsel	6,691.19	977.85					7,669.04
Court Reporters	2,420.50			1,961.00			459.50
Correctional Program Coordinator	199.28	3,951.71				1,353.64	5,504.63
Community Support of Ex-Offenders	316.94				316.94		-0-
District Attorney	60,969.06	7,148.69		1,369.77		(203.07)	66,544.91
District Attorney/Family Support Division	29,388.54						29,388.54
Drug Abuse	8,566.02			346.27		(1,702.24)	6,517.51
Elections	206,587.01	3,400.63		690.00			209,297.64
Environmental Resources	16,702.45	399.25				124.37	17,226.07
Family Planning	13,877.16	6,983.07	100.00			(912.61)	20,047.62
Fire Warden	132,313.34	36,625.33					168,938.67
Drug Enforcement Agency	31,745.55	2,296.80	120.00	109.14		6,955.13	41,008.34

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT XI
SCHEDULE A-Continued

EQUIPMENT-Continued	Balance June 30, 1980	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals*	Adjustments	Balance June 30, 1981
Fish & Game	$ 2,498.65	$ 948.17					$ 3,446.82
Health:							
Administrative Division	82,159.94	6,652.50	$ 69.34	$ 574.40		$ (530.12)	87,777.26
Child Health Disability Prevention	33,410.21	551.74		2,082.86			31,879.09
California Children Services	7,179.90	787.05		104.62			7,862.33
Honor Farm	70,992.13	2,888.29	331.26	3,858.50	1,487.18	1,066.56	69,932.56
Hospital	1,010,368.67				$1,010,368.67		-0-
Family Practice Center	109,172.85				109,172.85		-0-
Human Services	9,417.06			9,417.06			-0-
Inmate Education Program	-0-	4,308.46					4,308.46
Jail	49,122.31	17,355.08	1,858.75	3,974.06	795.34	7,967.81	71,534.55
Juvenile Hall	72,491.52	924.32		9,241.85		(5,992.64)	58,181.35
Justice System	6,924.03	2,274.05				(3,489.93)	5,708.15
Local Agency Formation Commission-LAFCO	344.50						344.50
Law Library	1,353.21				1,353.21		-0-
Library	463,475.13	5,194.65		7,488.99		1,091.56	462,272.35
Marshal	13,242.07	157.94				500.00	13,900.01
Municipal Court	102,598.26	14,065.15		1,395.94		(150.00)	115,117.47
Mental Health	144,230.10	29,969.88	696.54	1,813.42		417.15	173,500.25
McHenry Dry Creek	3,384.08	1,470.22					4,854.30
Mental Health Emergency Services	5,890.10						5,890.10
Municipal Court Administrator	838.63						838.63
Municipal Court Division:							
Ceres	111.25						111.25
Newman	1,778.32			201.24			1,577.08
Oakdale/Waterford	4,171.40						4,171.40
Patterson	2,764.04						2,764.04
Riverbank	531.16						531.16
Turlock	13,236.17			889.83			12,346.34
Municipal Court Referral Program	1,801.28					219.55	2,020.83
Museum of History	500.00						500.00
Office of Emergency Services	2,570.97	4,482.87		1,719.12		(126.85)	5,207.87
Parks	209,892.52	32,347.48	170.00	1,175.90	2,158.40	(1,828.26)	237,247.44
Personnel	7,881.43	987.39	344.50				9,213.32
Planning Commission	8,877.73						8,877.73
Probation	171,738.20	1,820.58	1,534.93	4,201.62		(1,016.74)	169,875.35
Public Defender	15,669.06	1,782.28				777.51	18,228.85
Public Works:							
Administrative Division	11,352.98			1,886.55		(2,231.81)	7,234.62
Engineering Division	75,710.20	687.57		1,688.99		467.49	75,176.27
Road & Bridge Division	531,137.27	240,519.42		1,551.06		(18,969.86)	751,135.77
Morgan Shop-Road Fund	611,411.48	3,066.48		7,585.20		5,426.40	612,319.16
Purchasing Agent	10,252.84			1,093.26			9,159.58
Retirement Board	173.84						173.84

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT XI
SCHEDULE A-continued

	Balance June 30, 1980	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals*	Adjustments	Balance June 30, 1981
EQUIPMENT-continued							
Risk Management	$ 1,660.16		$ 637.50			$ 264.12	$ 2,561.78
Scooper	2,272.16			$ 2,272.16			-0-
Sheriff	289,398.20	$ 9,783.77	2,939.42	9,806.15	$ 41,138.27	(79,900.59)	171,276.38
Socialization & Rehabilitation Team	12,111.20			366.45			11,744.75
South County Svcs.-Mental Health	18,839.69					730.99	19,570.68
Special Public Library Services	11,880.00						11,880.00
Stanislaus Area Association of Governments	10,104.20	20,589.88				(7,200.00)	23,494.08
Stanislaus County Manpower Planning	118,438.92	65,837.10				(3,453.87)	180,822.15
Morgue	21,113.53	3,047.92		172.63	3,893.21	12,427.11	32,522.72
Supt. of Schools-General Fund	22,731.53			5,574.89		(288.14)	16,868.50
Superior Court	51,695.36	105.68	295.20	1,487.75			50,608.49
Treasurer & Tax Collector	29,046.61	157.94		396.82		160.00	28,967.73
Treasurer-Collection Division	8,284.67	24,096.60	160.00	694.21		(160.00)	31,687.06
Veterans Office	2,327.92						2,327.92
Vocational Resources(Conservatorship Invst)		157.94	319.57	435.81		435.81	477.51
Welfare:							
Administrative and Adoptions Division	176,324.21	23,137.05	9,118.03	5,358.75		8,910.53	212,131.07
Womens' Detention Center	15,667.49	567.24		1,526.10		1,606.67	16,315.30
Warehouse	791.70			791.70			-0-
Building Inspection	6,702.90	938.85				(1.13)	7,640.62
Unassigned Equipment	105,083.96		27,425.38	7,603.57	5,635.43	(48,484.14)	70,786.20
Pending Board Action			85,072.57				85,072.57
TOTAL EQUIPMENT	$ 6,165,207.67	$ 654,928.69	$131,427.69	$131,427.69	$1,179,676.41	$(122,548.81)	$ 5,517,911.14
TOTAL GENERAL FIXED ASSETS	$38,539,179.96	$1,679,689.31	$131,427.69	$131,427.69	$9,070,772.12	$(120,046.15)	$38,028,051.00

* Includes sales, contributions and other disposals from the General Fixed Assets Account Group

GENERAL FIXED ASSETS ACCOUNT GROUP
GENERAL COUNTY EQUIPMENT - ADDITION
FISCAL YEAR ENDED JUNE 30, 1981

AUDITOR'S EXHIBIT XI
SCHEDULE B

General County Expenditures for Fixed Assets	$2,955,532.97*
Less Items Under $100.00	38,249.54
Less Office of Emergency Services-Surplus Property	269.20
Less ISF Equipment Purchases by Revenue Sharing Funds	1,055,244.39
Less ISF Equipment Purchases by General Fund	118,673.03
Less Fixed Assets for Scenic General Hospital-Enterprise Fund	87,764.40
Adjusted General County Fixed Assets-Additions	$1,655,332.41

General Fixed Assets Purchases (Schedule A)	$1,679,689.31
Less Non-General County Depts 1980-81 Purchases:	
Drug Enforcement	2,296.80
McHenry Dry Creek Fire	1,470.22
Stanislaus Area Association of Governments	20,589.88
Adjusted General County Fixed Assets-Additions	$1,655,332.41

* See Auditor's Exhibit II, Schedule E

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT XI

Note 1: Description of Changes in Fixed Assets

Purchases - Include assets having a useful life inexcess of one year and costing $100.00 or more. Cost includes the purchase price, sales tax, installation, and delivery.

Transfers In/Out - Fixed assets transferred from one department to another and vise versa within the General Fixed Assets Account Group exclusively, at cost or recorded value.

Disposal - Includes fixed assets that are sold, traded-in, sent to salvage for ultimate auction sale, etc. of which the County no longer has a ownership interest, except assets in a salvage classification.

Adjustments - Includes prior year adjustments (Increases or Decreases).

Note 2: Valuation

Fixed Assets are recorded at historical cost. Donated fixed assets are recorded at their estimated fair value at time of receipt.

Certain Structures/Improvements were recorded at "insurable value" in 1956. We have interpreted this to reflect construction cost.

Courthouse	$ 836,291.00
Center III	917,479.71
Welfare	312,742.30
Womens' Detention Center (Old Juvenile Hall)	80,789.00
Road Warehouse, Oakdale	11,991.00
Valley Home Library	2,994.00
Laird Park	11,310.00
	$2,173,597.01*

* 7.5% of Total Structures/Improvement Valuation

Note 3: Depreciation

Depreciation is not recorded in the General Fixed Assets Account Group which is in accordance with generally accepted accounting principles (GAAP).
The Auditor-Controller does maintain cost-accounting records that reflect accumulated depreciation for equipment.

Note 4: Equipment Balance

This balance is subject to adjustment (increase or decrease) after review of physical inventory as submitted by departmental heads. If Auditor's office concurs with the adjustment, the difference is transferred to an account titled "Pending Board Action." The amount remains in the equipment balance total until removal (Write-off) is authorized by Board of Supervisor's.

Note 5: Hospital Fixed Assets

The following assets were transferred as of July 1, 1980, to a new enterprise fund called "Scenic General Hospital Enterprise Fund." Refer to Exhibit IV-A for adjustment detail.

Structures/Improvements	$7,891,095.71
Equipment	$1,119,541.52

Investment in these assets were posted in the Auditor-Controller's ledgers as a capital advance from the General Fund. Revenue Sharing investment were transferred to the General Fund prior to transfer to the Hospital.

BONDED INDEBTEDNESS SECTION

B O N D E D I N D E B T E D N E S S
As of June 30, 1981

ELEMENTARY SCHOOLS	Amount of Issue	Redeemed to 6/30/81	Outstanding 6/30/81	Redemptions 1980-81	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Chatom Union	$ 225,000	$ 180,000	$ 45,000	$ 15,000	1958	1983	Oct. 1	4.25
Chatom Union	335,000	215,000	120,000	25,000	1969	1985	Feb. 25	4.94
Empire Union	295,000	175,000	120,000	25,000	1968	1993	Apr. 16	4.94
Empire Union	1,000,000	510,000	490,000	70,000	1972	1987	Dec. 27	4.59
Empire Union	500,000	350,000	150,000	50,000	1974	1983	Dec. 18	4.63
Empire Union	1,575,000	100,000	1,475,000	25,000	1977	1997	Apr. 15	5.22
Empire Union	790,000	65,000	725,000	35,000	1977	1993	May 1	5.29
Hart-Ransom Union	179,000	88,000	91,000	15,000	1967	1987	June 6	4.32
Hickman	130,000	85,000	45,000	10,000	1970	1985	Feb. 6	6.90
Hughson	210,000	160,000	50,000	10,000	1960	1985	Oct. 1	3.78
Knights Ferry	100,000	90,000	10,000	10,000	1972	1982	June 6	4.69
Modesto	1,150,000	1,000,000	150,000	50,000	1959	1984	Mar. 15	3.41
Modesto	1,000,000	760,000	240,000	40,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	680,000	320,000	40,000	1964	1989	Jan. 1	3.14
Modesto	250,000	150,000	100,000	10,000	1966	1991	May 19	3.60
Modesto	2,320,000	1,090,000	1,230,000	160,000	1969	1989	Mar. 24	4.77
Modesto	2,000,000	1,000,000	1,000,000	100,000	1971	1991	Mar. 16	4.24
Oakdale	385,000	300,000	85,000	25,000	1965	1985	Feb. 15	3.26
Paradise	110,000	50,000	60,000	5,000	1968	1993	Jan. 16	5.00
Riverbank	340,000	180,000	160,000	25,000	1967	1987	Feb. 28	4.10
Roberts Ferry	80,000	35,000	45,000	5,000	1970	1989	Nov. 10	6.84
Salida	60,000	57,000	3,000	3,000	1961	1981	Aug. 1	3.93
Salida	140,000	110,000	30,000	10,000	1965	1984	Apr. 2	3.51
Shiloh	125,000	70,000	55,000	8,000	1967	1987	June 13	4.36
Stanislaus Union	280,000	180,000	100,000	100,000	1977	1982	Mar. 1	4.33
Sylvan Union	94,000	89,000	5,000	4,000	1962	1981	Mar. 1	3.64
Sylvan Union	95,000	85,000	10,000	5,000	1962	1982	Dec. 15	3.24
Sylvan Union	100,000	85,000	15,000	5,000	1964	1984	Jan. 1	3.55
Sylvan Union	190,000	150,000	40,000	10,000	1965	1985	Jan. 2	3.52
Sylvan Union	210,000	65,000	145,000	15,000	1966	1991	Feb. 1	4.11
Sylvan Union	155,000	95,000	60,000	15,000	1967	1984	Feb. 15	3.85
Sylvan Union	120,000	60,000	60,000	10,000	1968	1987	Feb. 6	4.65
Sylvan Union	350,000	215,000	135,000	25,000	1971	1986	Apr. 23	4.31
Sylvan Union	1,315,000	840,000	475,000	150,000	1974	1984	Apr. 15	4.61
Sylvan Union	185,000	185,000	---	40,000	1975	1980	Dec. 8	5.15
Turlock	190,000	190,000	---	5,000	1962	1981	Jan. 15	3.44
Turlock	280,000	280,000	---	5,000	1962	1981	Jan. 15	3.42
Turlock	305,000	305,000	---	40,000	1965	1981	June 14	2.97
Turlock	375,000	200,000	175,000	30,000	1966	1986	May 24	3.72
Turlock	40,000	22,000	18,000	3,000	1967	1985	Apr. 25	3.88
Valley Home	265,000	175,000	90,000	30,000	1974	1984	Sept. 22	4.93
Waterford	64,000	57,000	7,000	3,000	1961	1982	Sept. 1	3.87
Waterford	160,000	90,000	70,000	10,000	1968	1987	July 23	4.91
TOTAL ELEMENTARY SCHOOLS	$19,072,000	$10,868,000	$ 8,204,000	$1,276,000				

B O N D E D I N D E B T E D N E S S
As of June 30, 1981

HIGH SCHOOLS	Amount of Issue	Redeemed to 6/30/81	Outstanding 6/30/81	Redemptions 1980-81	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Hughson	$ 345,000	$ 335,000	$ 10,000	$ 5,000	1957	1982	Sept. 15	4.25
Hughson	399,000	220,000	179,000	20,000	1965	1989	Dec. 8	3.79
Modesto	1,250,000	1,100,000	150,000	50,000	1959	1984	Mar. 15	3.41
Modesto	1,250,000	950,000	300,000	50,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	720,000	280,000	40,000	1963	1988	Mar. 5	2.90
Modesto	1,050,000	600,000	450,000	40,000	1964	1989	Nov. 15	3.18
Modesto	1,250,000	1,150,000	100,000	100,000	1968	1983	May 21	4.17
Modesto	2,615,000	925,000	1,690,000	290,000	1969	1989	Mar. 24	4.79
Modesto	1,300,000	650,000	650,000	65,000	1971	1991	Mar. 16	4.26
Oakdale Joint Union	1,275,000	960,000	315,000	70,000	1965	1985	Apr. 1	3.25
Oakdale Joint Union	725,000	605,000	120,000	60,000	1969	1983	Feb. 11	4.65
TOTAL HIGH SCHOOLS	$12,459,000	$ 8,215,000	$ 4,244,000	$ 790,000				
UNIFIED SCHOOLS								
Ceres:								
Ceres Unified	$ 725,000	$ 105,000	$ 620,000	$ 20,000	1968	1993	Oct. 8	4.85
Ceres Unified	700,000	275,000	425,000	25,000	1968	1993	Oct. 30	4.82
Ceres Elementary	200,000	200,000	---	8,000	1955	1980	Dec. 15	2.78
Ceres Elementary	150,000	150,000	---	6,000	1956	1981	Mar. 15	3.00
Ceres Elementary	185,000	175,000	10,000	10,000	1961	1982	Apr. 1	3.57
Westport	85,000	70,000	15,000	10,000	1963	1982	Sept. 15	3.34
Ceres High	250,000	170,000	80,000	10,000	1964	1989	May 1	3.55
Denair	180,000	175,000	5,000	5,000	1962	1982	May 1	3.37
Denair	120,000	60,000	60,000	5,000	1966	1986	July 22	4.22
Denair	170,000	45,000	125,000	10,000	1967	1991	Dec. 26	5.00
Denair	240,000	150,000	90,000	15,000	1971	1986	Mar. 30	5.00
Denair	290,000	150,000	140,000	20,000	1973	1988	May 1	5.41
Denair	210,000	180,000	30,000	30,000	1975	1982	Apr. 1	5.05
Newman-Crows Landing:								
Newman Elementary	260,000	240,000	20,000	10,000	1957	1982	Sept. 1	4.16
Newman Elementary	115,000	110,000	5,000	10,000	1966	1982	Apr. 15	4.19
Newman-Gustine Unified	123,000	28,000	95,000	2,000	1966	1991	Nov. 1	4.55
Orestimba High	69,000	35,000	34,000	35,000	1961	1981	Sept. 15	3.99
Orestimba High	160,000	---	160,000	---	1964	1985	Oct. 15	3.60
Orestimba High	168,000	---	168,000	---	1965	1989	Nov. 30	3.83
Patterson:								
Patterson Elementary	150,000	150,000	---	10,000	1956	1981	Apr. 15	3.00
Patterson Joint Unified	1,880,000	1,520,000	360,000	180,000	1971	1983	Feb. 16	4.43
TOTAL UNIFIED SCHOOLS	$ 6,430,000	$ 3,988,000	$ 2,442,000	$ 421,000				

B O N D E D I N D E B T E D N E S S
As of June 30, 1981

COMMUNITY COLLEGE	Amount of Issue	Redeemed to 6/30/81	Outstanding 6/30/81	Redemptions 1980-81	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Yosemite (MJC)	$ 1,000,000	$ 880,000	$ 120,000	$ 40,000	1959	1984	Mar. 15	3.41
TOTAL COMMUNITY COLLEGE	$ 1,000,000	$ 880,000	$ 120,000	$ 40,000				
GENERAL COUNTY								
Bridge and Courthouse	$ 2,500,000	$ 2,415,000	$ 85,000	$ 85,000	1957	1982	June 15	3.26
Bridge and Courthouse	1,000,000	970,000	30,000	30,000	1958	1982	June 15	2.57
Bridge and Courthouse	1,000,000	980,000	20,000	20,000	1961	1982	June 15	2.98
Bridge and Courthouse	1,000,000	965,000	35,000	40,000	1963	1982	June 15	2.80
Bridge and Courthouse	700,000	610,000	90,000	85,000	1971	1982	June 15	4.04
TOTAL GENERAL COUNTY	$ 6,200,000	$ 5,940,000	$ 260,000	$ 260,000				
MISCELLANEOUS SPECIAL DISTRICTS								
Denair Community Services:								
General Obligation	$ 120,000	$ 44,000	$ 76,000	$ 4,000	1965	1995	Feb. 1	3.75
Revenue Sewer	125,000	90,000	35,000	4,000	1965	1989	Feb. 1	3.75
Revenue Water	150,000	35,000	115,000	4,000	1968	1998	Sept. 1	4.75
Keyes Community Services:								
General Obligation	85,000	37,000	48,000	3,000	1964	1994	Jan. 1	3.62
Revenue Sewer	107,000	41,000	66,000	4,000	1964	1994	Jan. 1	3.62
Revenue Water	250,000	20,000	230,000	4,000	1971	2011	Jan. 8	4.75
Knights Ferry Community Services	46,000	3,851	42,149	567	1974	2012	Jan. 1	5.00
Newman Drainage	300,000	10,000	290,000	5,000	1978	2018	Jan. 1	5.12
Newman Drainage	400,000	10,000	390,000	10,000	1978	2018	Jan. 1	5.12
Oak Valley Hospital	1,500,000	1,300,000	200,000	200,000	1972	1982	Apr. 15	4.18
Patterson Hospital	350,000	155,000	195,000	20,000	1967	1987	July 15	4.31
Salida Sanitary	210,000	144,000	66,000	6,000	1952	1992	June 15	4.86
Waterford Community Services	137,000	86,000	51,000	6,000	1957	1988	Dec. 15	5.00
TOTAL MISCELLANEOUS SPECIAL DISTRICTS	$ 3,780,000	$ 1,975,851	$ 1,804,149	$ 270,567				
GRAND TOTAL	$48,941,000	$31,866,851	$17,074,149	$3,057,567				

B O N D E D I N D E B T E D N E S S

Interest Due and Unpaid
June 30, 1981

ELEMENTARY SCHOOLS	
Chatom Union	$ 106.25
Empire Union	8,385.00
Hart-Ransom Union	212.50
Hughson	195.00
Modesto 9293	2,280.00
Modesto 9295	(4,570.00)
Oakdale 9322	2,297.00
Riverbank	273.75
Salida	295.00
Shiloh	255.00
Stanislaus Union	3,086.25
Sylvan Union	601.25
Turlock 9562	836.37
Waterford	235.28
Total Elementary	$14,488.65
HIGH SCHOOLS	
Hughson	$ 3,050.00
Modesto	(1,356.92)
Oakdale	1,085.00
Total High Schools	$ 2,778.08
UNIFIED SCHOOLS	
Ceres	$ 3,115.00
Denair	123.75
Newman-Crows Landing	310.00
Oristimba	916.72
Patterson	267.50
Total Unified Schools	$ 4,732.97
COMMUNITY COLLEGE	
YCC	$ 112.50
Total Community College	$ 112.50
MISCELLANEOUS SPECIAL DISTRICTS	
Keyes-General	$ 109.00
Keyes-Water	31.25
Newman-General	(17,522.30)
Patterson-General	1,062.50
Salida-Sanitary-General	1,041.25
Waterford-General	1,232.00
Total Miscellanious Special Districts	$(14,046.30)
TOTAL INTEREST DUE & UNPAID	$ 8,065.90

STATISTICAL SECTION

STANISLAUS COUNTY EMPLOYEES RETIREMENT ASSOCIATION
BALANCE SHEET
DECEMBER 31, 1980

ASSETS			
Current Assets:			
Cash in County Treasury		$ 2,098,808	
Contributions Receivable--Members (Note 2)		195,723	
Contributions Receivable--Employers (Note 2)		19,641	
Interest Receivable--Bonds		1,160,020	
Interest Receivable--Cash in County Treasury		38,023	
Dividends Receivable		7,305	
Total Current Assets			$ 3,519,520
Note Receivable (Note 3)			2,254
Investments (Note 4):			
Bonds at Par Value		$ 48,024,000	
Net Discount on Bonds		(722,347)	
Stocks at Cost		11,197,700	58,499,353
Total Assets			$ 62,021,127
LIABILITIES AND RESERVES			
Current Liabilities:			
Accrued Benefits Payable (Note 5)		$ 334,915	
Unclaimed Funds Payable		18,257	
Cancelled Warrants Payable		2,094	
Total Current Liabilities			$ 355,266
Reserves:			
Members Deposit Reserves (Note 6)			14,254,735
Annuitant Reserves			5,679,818
Employer Reserves:			
County Advance Reserve (Note 6)			
Current Service	$ 5,097,258		
Prior Service	(431,507)	$ 4,665,751	
Pension Reserve--Current Service		23,896,109	
Pension Reserve--Prior Service		1,293,526	
Survivors Death Benefit		1,556,503	
Cost of Living Adjustment		5,628,377	37,040,266
Undistributed Investment Income (Note 6) Reserve			4,691,042
Total Liabilities and Reserves			$ 62,021,127

STANISLAUS COUNTY EMPLOYEES RETIREMENT ASSOCIATION
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1980

REVENUE:		
Members Contributions (Note 9):		
Normal Contributions	$ 1,530,565	
Cost of Living	589,360	$ 2,119,925
Employer Contributions (Note 9):		
Normal Contributions	$ 4,951,862	
Cost of Living	1,346,541	
Prior Service	30,489	
Death Benefit	29,747	6,358,639
Investment Income:		
Interest on Bonds	$ 3,776,514	
Gain on Sale of Stocks	753,832	
Dividends	610,101	
Gain on Sale of Bonds	62,490	
Interest on Cash Balance in County Treasury	55,689	5,258,626
Total Revenue		$ 13,737,190
EXPENDITURES:		
Service Retirement (Note 10)	$ 2,803,789	
Cost of Living Payments (Note 10)	726,850	
Members Withdrawals	559,870	
Disability Retirement (Note 10)	373,736	
Survivors Death Benefits--Retired Members	39,098	
Stock Portfolio Management Fees	32,252	
Death Benefits	23,833	
Withdrawal of Special District	17,793	
Burial Allowance--Retired Members	11,250	
Audit Fees	3,800	$ 4,592,271
Excess of Revenues over Expenditures		$ 9,144,919
Net Revenue Distributed as follows:		
Members' Reserves		$ 1,526,185
Employers Reserves		5,522,804
Annuitant and Pension Reserves		1,638,227
Undistributed Revenue		457,703
		$ 9,144,919

STANISLAUS COUNTY EMPLOYEES RETIREMENT ASSOCIATION
STATEMENT OF CHANGES IN RESERVE BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1980

	Total Reserves	Member Reserves	Employers Reserves	Annuitant and Pension Reserves	Undistrubuted Reserve
Balance, January 1, 1980	$ 52,520,942	$ 12,728,550	$ 3,027,524	$ 32,531,529	$ 4,233,339
Additions:					
Contributions	8,478,564	2,119,925	6,358,639		
Investment Income	5,258,626				5,258,626
	$ 66,258,132	$ 14,848,475	$ 9,386,163	$ 32,531,529	$ 9,491,965
Deductions:					
Benefit Payments	$ (3,978,556)	$	$	$ (3,978,556)	$
Refunds	(577,663)	(577,663)			
Administrative Expense	(36,052)				(36,052)
	$ (4,592,271)	$ (577,663)	$ 000	$ (3,978,556)	$ (36,052)
Balance Before Transfers and Adjustments	$ 61,665,861	$ 14,270,812	$ 9,386,163	$ 28,552,973	$ 9,455,913
Transfers and Adjustments:					
Transfer due to Retirements		(4,030,948)	(5,470,412)	9,501,360	
Interest to Members		3,264,871			(3,264,871)
Transfer recommended by Actuaries (Note 6)		750,000	750,000		(1,500,000)
Balance, December 31, 1980	$ 61,665,861	$ 14,254,735	$ 4,665,751	$ 38,054,333	$ 4,691,042

Note 1-- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Association maintains its records on a modified accrual basis during the year and converts them to full accrual at year end for reporting purposes. The "clean reserve" theory is employed wherein the excess of revenue over expenditures is shown as an increase in the various reserves. Investments are carried on the records at cost.

Note 2-- CONTRIBUTIONS RECEIVABLE

Contributions receivable represent money withheld from employee salaries and employer's shares of retirement contributions for the month of December 1980. These amounts were received in January 1981.

Note 3-- NOTE RECEIVABLE

The note receivable is an amount due from a former employee as the result of a duplicate return of her contributions. Payments of $150 and $270 were received in 1979 and 1980 respectively.

Note 4-- INVESTMENTS

The following is a schedule of investments by category.

Bonds:	
U.S. Government	$ 200,000
Corporation	12,268,000
School	40,000
Public Utilities	35,221,000
Railroads	120,000
Export-Import Bank	25,000
International Bank	150,000
Total	$ 48,024,000
Stock:	
Automotive	$ 322,436
Chemical	722,835
Consumer Products	232,521
Electrical Equipment	655,069
Electronics	526,178
Finance	764,506
Food and Beverage	234,924
Forest Products	696,741
Machinery and Equipment	671,499
Office Equipment	1,101,545
Oil	1,135,350
Pharmaceutical and Health	1,009,267
Publishing and Broadcast	200,078
Railroad	170,874

Note 4-- INVESTMENTS (Continued)

Retail Trade	$ 555,244
Technology (Miscellaneous)	971,044
Utilities	1,227,589
Total	$ 11,197,700

The Association earnings on average bond investment in 1980 was approximately 8.47%. Association stocks returned 5.84% on average 1980 investment. Bonds and stocks earned 7.79% and 5.10% respectively in 1979. Overall, investments yielded 7.97% in 1980, a slight increase over 1979 earnings of 7.26%.

As of December 31, 1980, the market value of stocks and bonds was $14,407,049 and $32,366,286 respectively.

Note 5-- ACCRUED BENEFITS PAYABLE

Accrued benefits payable represents December 1980 annuity payments to retirees which were not paid until January 1, 1981.

Note 6-- FUNDS TRANSFER

In accordance with the recommendation of the actuaries, $1,500,000 was transferred from the Undistributed Investment Income Reserve to Member Deposit Reserves and the County Advance Reserve. The transfer was made to reduce anticipated increases in cost of living contributions. The money was divided evenly between Member Deposit and County Advance Reserves.

Note 7-- GENERAL STATISTICS

Number of Active Members	2,483
Number of Retired Members	668
Number of Service Connected Disabilities	37
Number of Non-service Connected Disabilities	64
Number of Survivors Death Benefits	13
Members Retired in 1980	54
Retired Members Deceased in 1980	15
Death Benefits Paid in 1980	3
Deferred Retirements:	
Transfers	99
Regular	55

Note 8-- ACTUARIAL REPORT

The latest actuarial report for the Retirement Association, dated June 30, 1979, stated that in the opinion of the actuary, the retirement system is soundly funded. As of that date, the book value of the Association's assets represented 72.6% of the potential benefits payable, assuming retirement of all members at normal retirement age. The funding percentage stated in the report dated June 30, 1976 was 66.2%

Note 9-- FUNDING POLICIES

The Retirement Association is funded by a combination of employer and employee contributions.

For the six months ended June 30, 1980, monthly contributions by employers averaged approximately 16.08% of members' salaries. For the six months ended December 31, 1980, employer contributions increased to approximately 17.22% of members' salaries.

Note 9-- FUNDING POLICIES, Continued

Employee contributions vary by individual. The amount of individual contributions is determined by the member's age and date of entry into the retirement system and the member's salary level.

Note 10- RETIREMENT BENEFITS

Retirement benefits are computed in accordance with Sections 31676.1 and 31676.12 of the California Retirement Act of 1937. Section 31676.12 applies to employees who joined the Retirement Association prior to July 1, 1980. Section 31676.1 applies to members who joined after July 1, 1980. Section 31676.1 produces slightly smaller benefits than Section 31676.12.

* Per Audit Report prepared by the Internal Audit Division, Auditor-Controller's Office.

GENERAL INFORMATION

The Retirement Association has been in existence since July 1, 1948, and is governed by a Retirement Board consisting of the County Treasurer, two members of the Stanislaus County Employees' Retirement Association other than Safety Members elected by the Association, four qualified electors of the County who are not connected with the County government in any capacity (except that one may be a Supervisor), a Safety Member of the Stanislaus County Employees' Retirement Association elected by Safety Members, and a retired member elected by the retired members of the Association.

SERVICE RETIREMENT: Miscellaneous Members with ten years of service, who have attained the age of 50, are eligible to retire. Miscellaneous Members with 30 years of service, regardless of age, are eligible to retire.

Safety Members with ten years of service, who have attained the age of 50, are eligible to retire. Safety Members with 20 years of service, regardless of age, are eligible to retire.

CONTINUED EMPLOYMENT: Effective January 1, 1979, retirement is compulsory for all miscellaneous members on the first day of the month following that in which a member attains the age of 70, except that an elective official shall be retired at the end of the first term to which he is elected which commences on a date following his 70th birthday.

Retirement is compulsory for all safety members on the first day of the month following that in which a safety member attains the age of 60, except that the Sheriff and Undersheriff shall be retired at the end of the first term to which the Sheriff is elected, following his 70th birthday.

DISABILITY RETIREMENT: Any member retired for disability not as a result of injury or disease arising out of and in the course of his employment shall receive a retirement allowance regardless of age, but if and only if he has to his credit not less than 5 years of service.

Any member premanently incapacitated for the performance of duty as a result of injury or disease arising out of and in the course of his employment shall be retired for disability with retirement allowance regardless of age or amount of service.

DEATH BENEFIT: In case of death of a member, before retirement, his beneficiary is entitled to receive all of the member's contributions, with interest, plus an amount equal to one-twelfth of the annual compensation earnable by the deceased during the twelve months immediately preceding his death for each completed year of service under the system, but not to exceed fifty percent of such annual compensation. The person to whom this benefit is payable, may elect in writing to receive it in a lump sum payment or in monthly installments over a period not to exceed 10 years.

Upon the death of a member who was eligible to retire, his surviving spouse may elect to receive, for life, in lieu of the death benefit, 60% of the retirement allowance to which the member would have been entitled had he retired on the day of his death.

REDEPOSITS: A member may redeposit accumulated contributions previously withdrawn plus interest accrued from date of separation, at any time prior to presenting an application for retirement.

SERVICE BEFORE MEMBERSHIP: A member who prior to his entrance in the the retirement system held a position in the county service the tenure of which was such as to exclude him from membership (extra help - part time - seasonal or temporary) shall have the right to receive credit for such service if he elects to pay for it and thereafter pays in accordance with such election and prior to retirement.

BENEFICIARY: When a member enters the retirement system, he signs a questionnaire naming his beneficiary. Should he desire to change his beneficiary, he may do so by advising the Secretary of the Board in writing. Death benefits are paid upon death of a member and it is very important that the name of your beneficiary, on file with the Board, be correct.

*Effective April 2, 1977

GENERAL INFORMATION, Continued

DEFERRED RETIREMENT: A member with five years of service who separates from county employment, may elect with 180 days to leave his deposit with the retirement association and take a deferred retirement to become effective at his retirement age.

TRANSFER TO STATE OR OTHER COUNTY EMPLOYMENT: A member who discontinues his employment and with 180 days after his discontinuance goes to work for another county that is covered by the 1937 retirement act or the State of California which is covered by the Public Employees' Retirement System, has the privilege of leaving his money on deposit with the system he is leaving and taking advantage of certain benefits. The member enters the new system at the rate of contribution that applies to the age at which he entered the first system. When he retires from both systems concurrently, his retirement allowances will be based on his highest average compensation in either system. He may combine his service in both systems to meet the minimum requirements for service retirement, disability retirement and death benefit.

SOCIAL SECURITY: All members who elected to be covered under Social Security during the election held May 1, 1958, and all employees becoming members of the Retirement System after that date are covered under Social Security.

INMATE WELFARE FUND
STATEMENT OF FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1981

INMATE WELFARE FUND
EXHIBIT I

BEGINNING FUND BALANCE, July 1, 1980			$ 19.48
Add:	Interest Income	$ 20.78	
	Commissary Income 7/1/80 to 3/31/81	5,079.25	
	Aluminum Can Sales	33.80	5,133.83
Less:	Acquisition of Christmas Decorations		103.99
ENDING FUND BALANCE, June 30, 1981			$5,049.32

COUNTY OF STANISLAUS
GENERAL COUNTY EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

TABLE I

Fiscal Year	General Government	Public Protection	Roads	Health and Sanitation	Public Assistance	Education	Recreation	Debt Service
1972	3,351,918.54	6,820,167.98	3,637,672.96	2,190,526.10	41,175,288.56	1,328,990.57	310,783.41	349,215.00
1973	3,575,905.38	7,643,613.68	2,447,261.84	2,353,460.02	40,676,750.90	1,558,191.28	358,129.35	341,331.74
1974	5,786,925.44	9,056,694.82	2,956,468.88	2,958,474.12	35,815,936.06	1,705,083.15	438,490.68	338,343.10
1975	5,762,675.14	11,558,601.62	3,946,511.95	4,169,468.39	38,261,253.69	2,038,078.48	616,578.26	319,442.20
1976	9,377,057.06	13,309,036.46	3,924,037.60	5,718,772.63	47,208,549.12	2,413,146.54	905,750.70	316,291.30
1977	8,383,036.05	15,278,973.72	4,368,263.46	6,205,625.71	51,743,470.07	2,652,107.07	972,356.9-	308,090.40
1978	9,141,188.75	17,556,557.91	3,878,863.95	7,003,026.46	64,182,868.34	2,818,734.93	1,251,096.50	299,839.50
1979	6,646,787.92	20,006,228.92	3,977,972.77	7,300,309.95	67,671,133.20	2,754,176.49	815,758.03	291,463.60
1980	7,022,527.11	23,424,097.83	4,524,206.98	8,594,940.85	63,503,443.05	3,065,252.41	989,391.61	283,177.70
1981	7,214,330.53	27,158,231.64	5,542,977.64	9,706,821.40	61,704,359.24	3,526,578.72	1,106,674.41	274,736.80

COUNTY OF STANISLAUS
GENERAL COUNTY REVENUES BY SOURCE
LAST TEN FISCAL YEARS

TABLE II

Fiscal Year	Taxes	Licenses and Permits	Fines and Forfeitures	Use of Money and Property	Aid from Other Governmental Sources	Charges for Current Services	Other Revenues
1972	20,309,322.20	179,137.48	684,591.51	902,623.57	35, 55,453.11	5,671,048.06	162,044.76
1973	21,523,419.42	198,913.17	681,693.25	1,017,860.59	38,713,341.45	4,398,8[illegible].22	79,329.37
1974	18,246,037.69	171,660.52	690,448.[illegible]	2,276,938.51	33,850,413.69	5,617,599.02	[illegible].24
1975	19,379,963.59	229,962.55	824,269.18	3,011,[illegible].43	38,781,006.08	6,075,785.17	[illegible],864.24
1976	22,965,222.23	308,524.71	1,031,307.56	2,257,884.32	43,315,810.33	8,785,039.34	[illegible].84
1977	26,212,935.37	321,451.03	1,189,534.76	1,782,702.97	51,245,953.40	10,176,631.10	384,224.75
1978	28,968,647.76	352,540.40	1,097,014.06	2,009,612.74	59,188,346.82	12,841,204.65	214,705.54
1979	19,269,197.59	394,854.08	1,375,038.00	2,900,691.07	74,584,171.25	13,154,622.17	521,337.16
1980	22,354,195.98	1,032,782.03	1,124,949.[illegible]	4,281,823.18	68,761,665.20	15,783,155.95	805,803.41
1981	22,916,830.49	1,002,376.21	1,686,450.[illegible]	5,019,375.37	82,2[illegible],533.88	4,938,006.[illegible]	745,812.67

COUNTY OF STANISLAUS
TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Fiscal Year	Total Taxes	Current Property Taxes	Prior Property Taxes	Delinquent Penalties and Costs	Sales Taxes
1972	20,309,322.20	17,951,719.25	470,242.57	110,703.16	1,567,949.41
1973	21,523,419.42	18,727,767.46	745,518.42	138,905.96	1,681,455.17
1974	18,246,037.69	15,153,068.50	700,836.34	71,288.10	2,056,371.83
1975	19,379,963.59	16,442,826.72	422,479.91	59,952.75	2,208,794.39
1976	22,965,222.23	19,590,023.55	496,690.66	103,283.91	2,459,082.53
1977	26,212,935.37	21,519,451.44	564,848.00	117,257.08	3,507,603.65
1978	28,968,647.76	23,659,870.16	504,875.00	120,564.36	4,018,196.64
1979	19,269,197.59	12,784,571.86	663,061.08	128,702.42	5,084,240.68
1980	22,354,195.98	15,365,639.13	505,676.98	122,924.27	5,714,708.17
1981	22,916,830.49	16,491,983.97	(12,642.51)*	159,381.26	5,822,139.56

* Adjustment of prior years taxes receivable
** State Controller's Manual now classifies under Licenses, Permits, Franchises

TABLE III

Franchise Taxes	Occupancy Tax	Property Transfer Tax	Special District Augmentation Fund	Livestock Tax	Racehorse Tax
59,377.78	23,445.64	125,884.39			
61,336.09	20,696.88	147,739.44			
72,248.80	21,106.19	171,117.93			
84,397.97	29,674.21	130,837.64			
84,700.04	33,752.08	197,689.46			
129,634.78	37,895.18	293,024.76		$39,692.[illegible]	$3,528.00
124,164.35	26,438.81	383,866.96		26,143.[illegible]	3,485.68
122,079.11	30,018.77	445,682.31		6,83[illegible]	[illegible]
*	22,357.48	472,182.12	$87,515.00	59,837.[illegible]	[illegible]
**	20,248.45	382,544.37	31,539.00	19,085.[illegible]	[illegible]

TABLE IV

UNITED STATES
CONSUMER PRICE INDEX INFORMATION
BASE YEAR 1967 = 100
(Old Series)

Calendar Year	Annual Averages United States	California Metropolitan	San Francisco Bay Counties
1967	100.0	100.0	100.0
1968	104.2	104.1	104.5
1969	109.8	109.3	110.2
1970	116.3	114.9	115.8
1971	121.3	119.1	120.1
1972	125.3	123.1	124.3
1973	133.1	130.2	131.5
1974	147.7	143.5	144.4
1975	161.2	158.4	159.1
1976	170.5	168.3	168.0
1977	181.5	180.2	180.8

Source:
State of California--Agriculture and Services Agency
Department of Industrial Relations
Division of Labor Statistics and Research

UNITED STATES
REVISED CONSUMER PRICE INDEX INFORMATION
BASE YEAR 1967 = 100
(New Series)

Year and Month		All Urban Consumers California[a]	All Urban Consumers San Francisco Oakland[c]	All Urban Consumers U.S. City Average	Urban Wage Earners and Clerical Workers[b] California	Urban Wage Earners and Clerical Workers[b] San Francisco Oakland[c]	Urban Wage Earners and Clerical Workers[b] U.S. City Average
1978:	December	199.4	200.8	202.9	198.9	200.4	202.9
	Annual Avg.	194.8	197.8	195.4	194.3	197.4	195.3
1979	June	214.6	212.5	216.6	215.4	213.7	216.9
	December	230.8	230.2	229.9	231.1	229.0	230.0
	Annual Avg.	215.9	214.6	217.4	216.2	214.7	217.7
1980	June	251.8	248.0	247.6	253.1	247.7	247.8
	December	260.0	254.9	258.4	261.8	255.7	256.7
	Annual Avg.	249.4	247.3	246.8	250.6	247.2	247.0
1981	June	272.6	274.0	271.3	274.2	274.3	271.4

[a] Weighted average of the consumer price indexes for Los Angeles-Long Beach, San Francisco-Oakland, and San Diego. Computed by the Department of Industrial Relations, Division of Labor Statistics and Research from indexes issued by the U.S. Department of Labor.

[b] Revised index for Urban Wage Earner and Clerical Worker.

[c] 1960 Census of population metropolitan area definitions.

Source:
U.S. Department of Labor, Bureau of Labor Statistics

FACTS ABOUT THE REVISED CONSUMER PRICE INDEX

The Consumer Price Index (CPI) is a statistical measure of change, over time, in the prices of goods and services in major expenditure groups such as food, housing, apparel, transportation, and health and recreation--typically purchased by urban consumers. Essentially it measures the purchasing power of consumers' dollars by comparing what a sample "market basket" of goods and services costs today with what the same sample market cost at an earlier date.

The CPI revision(1) updates the weights assigned to the expenditure groups; (2) updates the sample of items priced; (3) updates the sample of places where the pricing takes place; (4) modernizes the statistical methods employed in calculation of the CPI; and (5) provides for the first time an index which represents the experience of nearly all consumers in contrast to having only one index representing urban wage and clerical workers. The results of the most recent revision were published in January, 1978. The preceding comprehensive revision took place in 1963.

The CPI for All Urban Consumers reflects the buying habits of about 80 percent of the noninstitutional, civilian population of the United States. Broadening the coverage added several groups whose incomes are generally higher than average: The self-employed, professional, white-collar, and other salaried workers. Also included are several groups whose incomes tend to be lower: Retired persons, others not in the labor force, and the unemployed.

The Revised CPI for Urban Wage Earners and Clerical Workers is an updated version of the old index and is based on buying habits of about one-half of the population covered by the CPI for All Urban Consumers.

COUNTY OF STANISLAUS
PROPERTY TAX CHARGES AND COLLECTIONS (1)
LAST TEN FISCAL YEARS

TABLE V

Fiscal Year	Secured Tax Charge	Unsecured Tax Charge	Total Tax Charge	Collections Through June 30	Delinquent Balance	Ratio of Delinquency To Tax Charge
1972	48,279,182.67	4,992,378.73	53,271,561.40	52,121,311.22	1,150,250.18	2.159%
1973	53,218,123.34	4,688,425.64	57,906,548.98	56,900,519.63	1,006,029.35	1.737%
1974	47,380,788.10	4,593,701.57	51,974,489.67	51,156,164.22	818,325.45	1.574%
1975	55,576,743.34	4,829,291.69	60,406,035.03	59,330,633.35	1,075,401.68	1.780%
1976	64,346,401.83	5,596,030.46	69,942,432.29	68,720,122.55	1,222,309.74	1.748%
1977	72,030,220.86	6,430,797.40	78,461,018.26	77,191,996.72	1,269,021.54	1.617%
1978	81,137,028.76	7,629,744.42	88,766,773.18	87,455,895.24	1,310,877.94	1.478%
1979	45,740,633.88	4,266,171.36	50,006,805.24	49,144,259.25	862,545.99	1.725%
1980	53,837,784.40	4,617,621.80	58,455,406.20	57,142,187.50	1,313,218.70	2.247%
1981	60,113,683.06	3,404,976.97	63,518,660.03	61,390,586.49	2,128,073.54	3.350%

(1) Does not include Airplane Tax

COMPARISON OF TOTAL TAX CHARGE WITH COLLECTIONS
FOR FISCAL YEAR ENDED
JUNE 30, 1981

TABLE V
SCHEDULE A

	Secured Taxes 1980-1981	Unsecured Taxes 1980-1981	Total 1980-1981
CHARGE			
Tax Collector's Roll	$56,431,633.24	$3,049,309.29	$59,480,942.53
Utility Roll	2,714,532.46	-0-	2,714,532.46
Penalty Charges - 1st Installment	102,091.78	17,293.34	119,385.12
Penalty Charges - 2nd Installment	140,770.01	-0-	140,770.01
Interest (Penal)	33,941.09	29,159.75	63,100.84
Costs	24,570.00	-0-	24,570.00
Net Board Adjustments	666,144.48	309,214.59	975,359.07
Total Charge	$60,113,683.06	$3,404,976.97	$63,518,660.03
COLLECTIONS			
Through June 30, 1981	$58,115,916.61	$3,274,669.88	$61,390,586.49
DELINQUENT BALANCE - June 30, 1981	$ 1,997,766.45	$ 130,307.09	$ 2,128,073.54